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ABSTRACT

This report examines the financial ability of West Virginia's 55 county school boards to balance their budgets for fiscal years 1990-95. Data were gathered from annual financial statements of the county boards, annual state budgets, various state reports on education, and a survey of districts that did not incur any deficits. An overview of West Virginia's financial environment examines the following critical changes: new state funding of capital outlay for building construction and maintenance, resulting in widespread school consolidation; a program to reappraise property values for tax purposes; a new teacher retirement system; changes to the state aid funding formula, reducing the numbers of school personnel; proposed constitutional amendments to impose additional property tax levies; and major legal challenges to the state's school financing system. An examination of the 6 fiscal years, 1990-95, found that student enrollment and the number of school personnel decreased each year; a total of 78 deficits were reported during the period; the number of counties reporting deficits each year increased during the period; and 22 of the 55 counties did not report any deficits. The most prevalent factors contributing to deficits were changes in the school aid formula, lack of excess levies to fund schools, sparsity of population, transportation expenditures, and other required program costs. This report includes 34 data tables detailing school district statistics, a glossary, and information on the West Virginia Education Fund. (SV)

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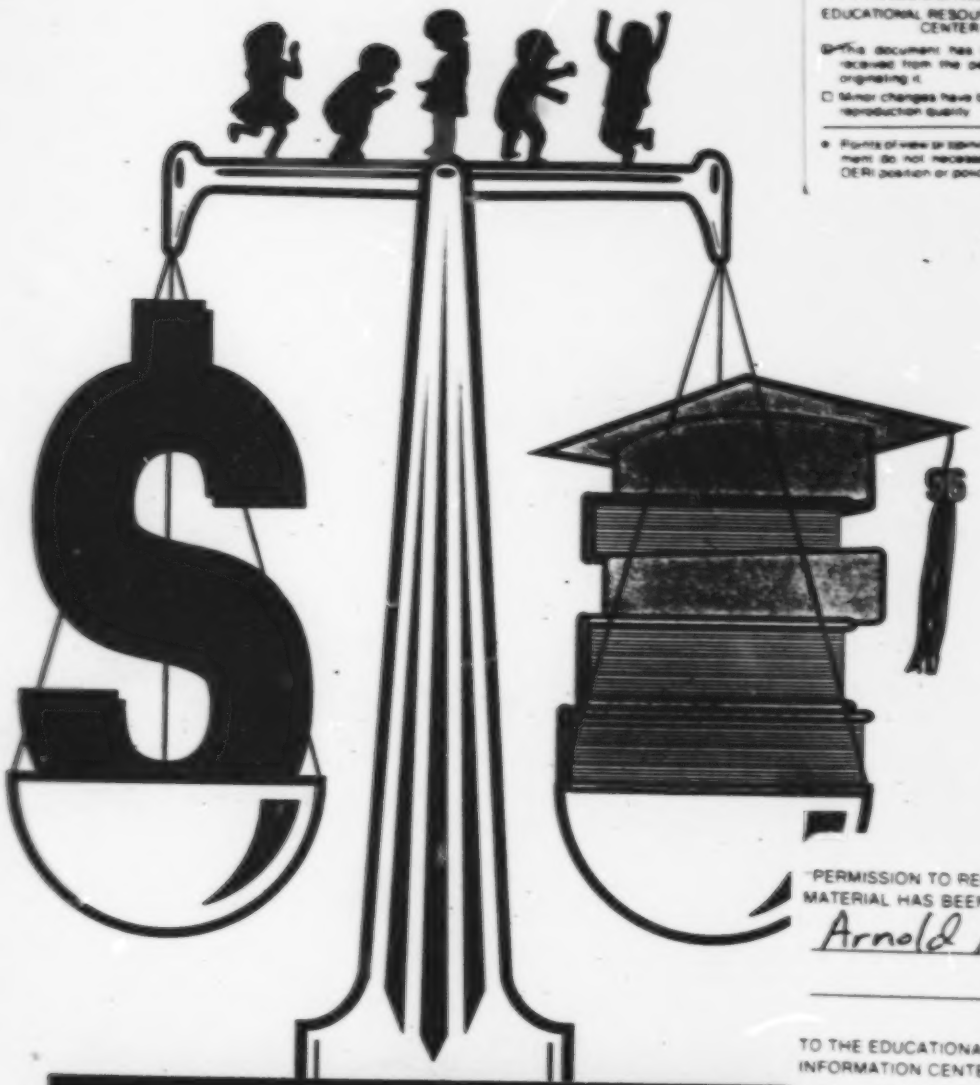

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# Education In The Balance

## West Virginia County School Boards: Deficit Experience Fiscal Years 1990-1995

Arnold Margolin
Education Policy Research Institute
West Virginia Education Fund
Charleston, West Virginia

July 1996

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**Fiscal Years 1990-1995**

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Arnie Margolin

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## INTRODUCTION

The purpose of this report is to examine the county school boards' financial ability to successfully balance their respective fiscal year budgets. The time period included in the study covers the last six fiscal years, 1990-1995, as the basis for observation. The specific objective of the research is to identify the most salient factors which appear to be affecting the overall fiscal condition and financial soundness of West Virginia's 55 county school boards. The examination also seeks to provide some insight in determining why the number of school districts which have been experiencing end of the year deficits is increasing.

## SOURCES OF INFORMATION

The primary sources of data utilized for the research project included the following:

- The detailed annual financial Statements and reports submitted by the counties to the State Department of Education for each of the six fiscal years, 1990-1995.

- The audited financial Statements of the counties for the fiscal years 1990-1994. For fiscal year 1995, the amounts are from unaudited Statements.

- The State budget for each fiscal year and, for the fiscal years 1992-1995, the *"Comprehensive Annual Financial Report,"* prepared by the State Department of Administration.

- The *"Final Report of the Governor's Committee on Education,"* dated August 15, 1990. The 21 committee members were appointed in May, 1990 by Governor Gaston Caperton.

- The report, *"Schools in Crisis - Students at Risk,"* dated March, 1989. This report was prepared by a special task force on rural school districts. The members were appointed by then State Superintendent of Schools, Dr. Tom McNeel.

- The *"Final Computations, Public School Support Program,"* a document prepared by the School Finance Division of the State Department of Education, fiscal years 1990-1995.

- *The "Fair Share Dilemma,"* a technical report prepared by Dr. Mary H. Hughes of the West Virginia Education Fund, dated December, 1992.

- Responses to a survey questionnaire, sent to each of the 22 county school districts which did not incur a deficit in any of the six fiscal years included in the study. The survey, designed to gather additional information regarding significant financial strategies, included questions relating to (1) specific budgetary actions, (2) avoiding deficits and (3) decisions which helped generate the greatest cost efficiencies.

- *"West Virginia State Budgeting For Education,"* a paper prepared by Professor Richard Meckley of West Virginia University, dated April 5, 1991.

## HISTORICAL BACKGROUND

In 1989-90 West Virginia's public school enrollment[1] stood at 319,660. Without exception, each subsequent school year has witnessed a continuing decrease in the number of students attending public school. In 1994-95, it had declined to 305,432 — a cumulative reduction of 14,228, or 4.45 percent. In 1990-91, it was 315,327; in 1991-92, it was 312,707; in 1992-93, it was 310,670; and in 1993-94, it was 307,167.

Similarly, the number of professional and service personnel employed in our public schools has experienced a steady and consistent downward trend. The number of professional personnel in fiscal year 1990 (FY 1990) was 23,758; by FY 1995 it had dropped to 22,454, representing a decrease of 1,304, or 5.49 percent.

Service personnel employed in FY 1990 was 14,503; in FY 1995, it was 13,868 — a net reduction of 635, or 4.38 percent. These trends are detailed in Table 1, located later in this report.

Based on a review of annual financial Statements submitted by the 55 County Boards of Education to the State Department of Education for the study's time span, it appears another trend may be developing — an increasing number of counties are ending their fiscal years in deficit financial positions.

For the State fiscal year ending June 30, 1990 (FY 1990), there were five counties that reported a deficit (Berkeley, Clay, Kanawha, Taylor and Wyoming). The next year, FY 1991, the number more than doubled to 12 (Barbour, Calhoun, Clay, Harrison, Kanawha, Logan, Mercer, Summers, Taylor, Tucker, Webster and Wyoming). In FY 1992, 14 counties incurred a deficit (Barbour, Clay, Greenbrier, Kanawha, Logan, Mercer, Nicholas, Raleigh, Summers, Taylor, Tucker, Webster, Wood and Wyoming). Again, in FY 1993, 14 counties experienced a deficit (Boone, Braxton, Clay, Doddridge, Gilmer, Greenbrier, Hampshire, Hardy, Kanawha, Nicholas, Pendleton, Preston, Summers and Wood). In FY 1994, 17 counties recorded deficits, the most during any of the six years included in the study.

The most recent year for which data is available, FY 1995, indicates 16 counties reporting a deficit, or approximately 29 percent of the State's 55 counties. They are Braxton, Clay, Grant, Hardy, Harrison, Lincoln, Mingo, Monroe, Nicholas, Pendleton, Randolph, Ritchie, Roane, Summers, Tucker and Webster.

Tables 2 through 7 summarize the specific deficit amounts reported for each respective fiscal year 1990-1995, calculated on a per pupil basis.

An examination of the six fiscal years, 1990-1995, reveals the following:

- There were a total of 78 deficits reported;
- One county (Clay) incurred a deficit every year;
- One county (Summers) experienced a deficit in five of the six years;
- Four counties (Kanawha, Nicholas, Tucker and Webster) had deficits in four of the six years;
- Of the 16 counties with deficits in the most recent year (FY 1995), 14 of them were also in a deficit position at the end of 1994 (Braxton, Clay, Grant, Hardy, Harrison, Lincoln, Mingo, Monroe, Nicholas, Pendleton, Randolph, Summers, Tucker and Webster);
- Of those 14 counties, the magnitude of the deficit increased in 11 of them (Braxton, Clay, Harrison, Lincoln, Mingo, Monroe, Nicholas, Randolph, Summers, Tucker and Webster); and,
- On the positive side of the ledger, there were 22 counties which did not have a deficit in any of the six years. (Table 8 lists them and their respective fund balances at the end of fiscal 1995).

[1]For purposes of definition, the enrollment figures for each year represent the number of students on which State funding was based.

During this period of declining enrollments and decreasing employment levels:

- Why are an increasing number of county school boards struggiing to balance their budgets?
- What factors are contributing to the financial problems?
- Are there any common variables at work, which would help explain what is happening among and between the 55 different counties?
- What can we learn from the 22 counties which have not experienced any deficits in the last six years?
- Can their success be replicated in the other jurisdictions?
- Are there structural problems inherent to our School Aid Formula which possibly could be contributing to the problem?

A comprehensive analysis, specifically addressing the fiscal and financial condition of our school districts will provide some insight to these inquiries. Moreover, it will serve as a timely and relevant resource in our collective efforts to maximize the efficient management of every dollar we spend to finance public education in West Virginia.

## THE FINANCIAL ENVIRONMENT

In order to increase our understanding of the current fiscal condition of the school districts, it is important to identify the most significant changes (i.e., programs, policies, litigation and funding formula revisions) that have altered West Virginia's global financial environment and the State's overall school finance system. These critical changes include the following:

- Funding of Capital Outlay (School Building Authority)
- Property Reappraisal Program
- New Teacher Retirement System
- State Aid Funding Formula
- Proposed Constitutional Amendments (Excess Levies)
- Major Litigation

### Funding of Capital Outlay (School Building Authority)

In 1988, the School Building Authority was created (Chapter 18, Article 9D of the Code of West Virginia) to facilitate and provide funds for the acquisition, construction and maintenance of elementary and secondary public school buildings. As of June 30, 1995, the Authority had committed to provide approximately $431.38 million[2] in grants to county school boards. Thirty-nine new schools have been opened, and 82 additions and 470 major renovations have been completed on existing facilities.

On March 18, 1994, legislation was passed (Senate Bill No. 1008) which dedicated up to $18 million in annual net profits of the West Virginia Lottery over a ten year period, to fund bond issues in an aggregate principal amount, not to exceed $160 million.

Prior to the establishment of this new funding mechanism, the Authority received annual budget appropriations to finance its building program. During the six fiscal years, 1990-1995, the Authority was appropriated a total of approximately $132.85 million from the State's general revenue fund (FY 1990, $7.74 million; FY 1991, $21.44 million; FY 1992, $21.44 million; FY 1993, $23.44 million; FY 1994, $35.44 million; and FY 1995, $23.35 million).

### Property Reappraisal Program

Property tax revenues are a major funding source for schools in West Virginia. In FY 1994, the total property taxes levied statewide were $670.6 million.[3] Of this amount, $457.2 million (68.2 percent) was distributed to public elementary and secondary education. The State received $2.5 million (.4 percent); counties received $160.3 million (23.9 percent); and the municipalities received $50.5 million (7.5 percent).

Moreover, as part of the calculations in determining the total amount of State dollars provided to each county under the School Aid Formula, the "local share" must be computed (West Virginia Code, 18-9A-11). Local share represents each county's financial contribution to public school costs based on the value of its real property. The local tax revenues are subtracted from the basic foundation costs (e.g., salaries, fixed charges, transportation, administrative costs, current expenses and improvement of instructional programs) to arrive at the amount of State aid.

Therefore, because the amount of property tax revenues which are generated each year is critical to the overall financial system supporting statewide public education, the recently implemented property reappraisal program has had a profound impact on the relative amounts of education costs being borne by the State versus the individual counties.

The reappraisal program, which began July 1, 1991, was phased in over a three-year period. It required all tax assessments to be 60 percent of the properties' true and actual value, beginning July 1,

[2]Independent Auditors' Report of the School Building Authority of West Virginia, Suttle & Stalnaker, June 30, 1995, page 14.
[3]West Virginia Tax Laws, West Virginia Department of Tax and Revenue, 1993, page 85.

1993.

In FY 1991, under the School Aid Formula, the local share was $149.6 million (16.10 percent) and the State share was $779.8 million (83.90 percent) of the total $929.4 million.[4] Four years later, in FY 1995, after completion of the reappraisal program, the local share had increased significantly, relative to the State share. Of the total $1.09 billion financial burden, the local share was $216.5 million (19.93 percent), compared to the State's share of $869.9 million (80.07 percent).

Additionally, the rate of growth of the local share far exceeded the growth of the State's share during this period. Between FY 1991 and 1995, the total financial burden (local and State shares) grew approximately $157 million, or 16.89 percent. While the State's share, $90.1 million, represented an aggregate increase of only 11.55 percent, the local share increased $66.9 million, or 44.72 percent.

The dollar amounts and percentages for each fiscal year are contained in Table 9.

## New Teacher Retirement System

Up until July 1, 1991 the State operated a single retirement system for school employees. This plan, referred to as the Teachers' Retirement System, is a defined benefit program. Historically, the system was not funded adequately to meet its actuarial obligations. In fact, by the end of FY 1994, the total unfunded pension benefit obligations were approximately $2.86 billion.[5]

In recognition of the prodigious financial obligation, the State established a new retirement plan, covering those full-time employees hired after June 30, 1991. Unlike the old Teachers' Retirement System, the benefits depend solely on amounts contributed to the plan, plus investment earnings (a defined contribution plan). By structuring the new plan in this manner, the State should be able to avoid future retirement funding problems; however, in order to properly address the decades of underfunding of the original Teachers' Retirement System, annual budget appropriations have been increased significantly.

Beginning at six percent in FY 1989 and increased to 15 percent in FY 1990, the State appropriation for the retirement program has increased as follows:

| | |
|---|---|
| Fiscal Year 1989 | $ 23.0 million |
| Fiscal Year 1990 | $108.1 million |
| Fiscal Year 1991 | $116.7 million |
| Fiscal Year 1992 | $113.6 million |
| Fiscal Year 1993 | $122.9 million |
| Fiscal Year 1994 | $154.9 million |
| Fiscal Year 1995 | $161.9 million |

## State Aid Funding Formula

Major reform legislation[6] was enacted in 1988, which revised the School Aid Formula. Additional legislation[7] passed in 1989 and 1990. The combined effect of these changes resulted in a downsizing of the number of employees the formula would fund.

The minimum requirement for professional instructional personnel was changed from 49 to 50 per 1,000 students in adjusted enrollment.[8] Additionally, beginning in FY 1990, a decreasing net enrollment cap of 76.5 to 74 professional educators per 1,000 students was put in place. The adjusted enrollment cap was modified to decrease from 55 to 53.5 per 1,000 students.

[4] "Final Computations - Public School Support Program," West Virginia Department of Education, fiscal years 1990-1995.
[5] Comprehensive Annual Financial Report, West Virginia Department of Administration, June 30, 1994, page 83.
[6] Enrolled Committee Substitute For Senate Bill 14, passed June 27, 1988, effective from passage.
[7] House Bill 2326, 1989; House Bill 101, 1990 and Senate Bill 8, 1990.
[8] "Adjusted Enrollment" and "Net Enrollment" are both defined in WV Code (18-9A-2). "Net Enrollment" is the number of pupils enrolled in special education programs, kindergarten programs and grades one to twelve, inclusive, of the public schools of the county. It also includes certified adults enrolled in regular secondary vocational programs. "Adjusted Enrollment" is net enrollment plus twice the number of pupils enrolled for special education, including exceptional gifted, plus the number of pupils in grades nine through twelve enrolled for honors, advanced placement and gifted programs. No pupil may be counted more than three times for the purpose of determining adjusted enrollment.

These changes were phased in as follows:

| Fiscal Year | Adjusted Enrollment Cap (Per 1,000 Students) | Net Enrollment Cap (Per 1,000 Students) |
|---|---|---|
| 1990 | 55.00 | 76.50 |
| 1991 | 54.33 | 76.00 |
| 1992 | 53.50 | 75.50 |
| 1993 | 53.50 | 75.00 |
| 1994 | 53.50 | 74.50 |
| 1995 | 53.50 | 74.00 |

For service personnel the employment ratios were as follows:

| Fiscal Year | Adjusted Enrollment Cap (Per 1,000 Students) | Net Enrollment Cap (Per 1,000 Students) |
|---|---|---|
| 1990 | 34.00 | 45.50 |
| 1991 | 34.00 | 45.00 |
| 1992 | 34.00 | 44.50 |
| 1993 | 34.00 | 44.00 |
| 1994 | 34.00 | 43.75 |
| 1995 | 34.00 | 43.50 |

For purposes of calculating the amount of money each county receives, the School Aid Formula operates in a manner which funds the lower of the net enrollment cap and the adjusted enrollment cap.

## Proposed Constitutional Amendments (Excess Levies)

In West Virginia, the county boards of education are able to impose an additional levy on taxable property, upon the approval of a majority of the voters in the county. These additional property levies are commonly referred to as excess levies. They cannot continue for more than five years without being resubmitted to the voters for approval.

The public policy issues raised by the existence of excess levies as part of West Virginia's school finance system have been the subject of, and focus for, considerable debate during the last several decades. The additional dollars generated from excess levies are not considered part of the School Aid Formula and therefore are not equalized or shared with other county school boards.[9]

During FY 1995, the 39 counties with existing property tax excess levies realized aggregate collections of approximately $197.5 million (see Table 10). These excess levy collections produced just 9 percent less than the *total* local share, $216.5 million, contributed by all 55 West Virginia counties in the School Aid Formula.

Proposed constitutional amendments which would have replaced the local excess levies with a statewide excess levy of ad valorem taxes were rejected by the voters of the State in 1984 and again in 1988.[10]

Finally, in 1990, a committee of 21 distinguished West Virginians was appointed by Governor Caperton and asked, as part of its deliberations, "to prepare findings, policy options and recommendations for a long term action agenda for educational renewal in West Virginia." Included in the committee's final report was the following recommendation in pursuit of equal educational opportunities for all students:

*"Assure equity of support for education by requiring that a 100 percent excess levy for education be put in place statewide. This should be approached under the terms of Article 10, Section '1b,' sub-section 'e' of the Constitution and be proposed on a five-year renewal basis so our citizens could evaluate the importance of this effort."*[11]



[9] Boards of Education, v. Chafin, 376 S.E. 2d 113 (1988).
[10] "Committee Substitute For Senate Joint Resolution 4," adopted March 10, 1984. Vote for 285,771. Vote against 341,426 and "Committee Substitute For House Joint Resolution 29," adopted March 14, 1987. Vote for 100,418. Vote against 127,519.
[11] "Final Report of the Governor's Committee on Education," August 15, 1990, pages 67-68.

## Major Litigation

West Virginia's school financing system has been subjected to major legal challenges during the last twenty years.[12] The current issues date back to 1975, when the parents of five children in Lincoln County filed a class action suit in Kanawha County Circuit Court, alleging the State's school financing methods were discriminatory. Therefore, they argued, they were being denied a "thorough and efficient system of free schools," provided under West Virginia's Constitution.[13]

The Circuit Court dismissed the action and left the legal issues for the West Virginia Supreme Court. In *Pauley v. Kelly* in 1979, the Supreme Court reversed the lower court's action and proposed certain guidelines to assist the Circuit Court in determining a thorough and efficient system. As a result of Circuit Court Judge Arthur Recht's opinion (commonly referred to as the Recht Decision), which found the financing system inadequate, a "Master Plan for Public Education" was developed by a committee of public and private sector representatives and accepted by the Circuit Court on March 4, 1983. It recommended a 17-year implementation period, which the Court changed in its final order to "implementation at the earliest practicable time."

In January, 1995, an "Amended Motion for Enforcement of Judgment" was filed in the Circuit Court of Kanawha County. The motion asserts that the State has failed to implement the "Master Plan" to reform West Virginia's school finance system. It calls on the Court to set a timetable for its implementation and to appoint a special master (commissioner) to oversee the work.

[12] Pauley v. Kelly, 255 S.E. 2d 859 (1979). Pauley v. Bailey, 324 S.E. 2d 128 (1984). ▸ 13

[13] West Virginia Constitution, article XII, section 1.

## CONTRIBUTING FACTORS

This section of the report addresses the most prevalent factors contributing to the increased frequency of county school board deficits during the last six fiscal years:

- School Aid Formula Changes
- Lack of Excess Levies
- Sparsity of Population
- Transportation Expenditures
- Other Required Program(s) Costs

### School Aid Formula Changes

As referenced earlier, the combined effect of the reform legislation enacted in the late 1980s and early 1990s has resulted in a funding allocation that does not fully compensate counties for their labor costs, in most instances. With labor costs (both direct and indirect) accounting for approximately 85 percent of the aggregate county school budgets, the extent to which the State pays for these obligations can have a direct bearing on the bottom line budget performance each year.

The State's allowance for professional educators is contained in step one of the foundation formula (WV Code 18-9A-4, 5a) and the allowance for service personnel is contained in step two (WV Code 18-9A-5, 5a).

Throughout the six years examined in this report, FY 1990-95, the allowances provided by the School Aid Formula for professional educators and service personnel were less than the actual costs in aggregate terms.

The number of professional educators employed, compared to the number provided by the formula, were as follows:

| Fiscal Year | Number Actually Employed | Number Funded in Formula | Difference Under or (Over) |
|---|---|---|---|
| 1990 | 23,758 | 23,721 | (37) |
| 1991 | 23,291 | 22,899 | (392) |
| 1992 | 22,846 | 22,376 | (470) |
| 1993 | 22,591 | 22,301 | (290) |
| 1994 | 22,557 | 22,081 | (476) |
| 1995 | 22,453 | 21,960 | (493) |

Similarly, the State allowances for service personnel, which includes maintenance staff, cooks, janitors and bus operators, have not kept pace with the actual number of people employed, as the numbers below illustrate:

| Fiscal Year | Number Actually Employed | Number Funded in Formula | Difference Under or (Over) |
|---|---|---|---|
| 1990 | 14,503 | 14,392 | (111) |
| 1991 | 14,479 | 13,959 | (520) |
| 1992 | 14,231 | 13,847 | (384) |
| 1993 | 14,000 | 13,666 | (334) |
| 1994 | 13,904 | 13,522 | (382) |
| 1995 | 13,868 | 13,334 | (534) |

Tables 11 through 22 provide a summary of the specific number of personnel employed, compared to the number funded through the School Aid Formula, for each respective fiscal year.

On a combined basis, the aggregate numbers of professional and service positions left unfunded for each fiscal year were as follows:

| Fiscal Year | Professional Educators | Service Personnel | Total Unfunded |
|---|---|---|---|
| 1990 | 36.5 | 111.8 | 148 |
| 1991 | 391.9 | 520 | 912 |
| 1992 | 469.7 | 384.4 | 854 |
| 1993 | 289.5 | 333.8 | 624 |
| 1994 | 475.6 | 382.3 | 858 |
| 1995 | 493.4 | 534.1 | 1027 |

All 16 counties reporting a deficit at June 30, 1995 (see Table 7), had employed more personnel, either professional, service or both, than the actual number for which they received State funding (for specific numbers see Table 23). Over the six years reflected in this study, these 16 counties accounted for 47 of the 78 reported deficits, or approximately 60 percent of the total.

### Absence of Excess Levies

While 39 West Virginia counties have a property tax excess levy in place (see Table 10), the remaining 16 counties do

not have this additional revenue source. They are Barbour, Braxton, Calhoun, Clay, Grant, Hardy, Monroe, Pendleton, Pocahontas, Preston, Randolph, Roane, Summers, Tucker, Upshur and Webster. Over the six years of this study, these 16 counties experienced 39 of the 78 deficits incurred, or 50 percent of the total; 14 of them each experienced at least one budget deficit.

Moreover, of the 22 counties *not* experiencing deficits in the last six years, 20 (91 percent) depend, in part, on an excess levy to provide financial support for their public school systems. Only Pocahontas and Upshur counties do not have an excess levy in effect.

The Circuit Court decision referenced earlier (The Recht Decision) stated:

> *"The inadequacies and inequalities in educational offerings in West Virginia are directly produced by the inadequacies and inequalities in the level of educational resources and expenditures among counties in West Virginia.* To provide a thorough and efficient educational system, *"The funding of all direct and indirect costs of the high quality education. . . must be fully included in the state financing system."*[14]

The Recht Decision cited excess levies as the primary cause of the inability of counties to meet student educational needs.

Additionally, the 1982 constitutional tax limitation amendment authorized the Legislature to submit to the voters a statewide excess levy. The 1984 proposed constitutional amendment (SJR4), cited earlier, proposed a 100 percent statewide excess levy; it failed November 6, 1984. The 1988 proposed amendment (HJR29) proposed a 90 percent statewide excess levy; it was defeated March 5, 1988.

The issue of a statewide excess levy was also addressed in reform legislation passed in 1988 (Senate Bill No. 14), referenced earlier in this report. This enactment provided for the Legislature to equalize educational opportunities by equitably distributing money by July 1, 1994 in order to alleviate unfairness among counties caused by property values and excess levies (WV Code 18-5-15). However, in 1994, the Legislature *deleted* the requirement that it act by July, 1994 to equitably distribute resources rather than allocations based on property values (WV Code 18-5-15b).

The "Master Plan," which was accepted by the Circuit Court on March 4, 1983, also dealt with this critical subject. The "Master Plan" reads in part:

> *"It is recognized that public education cannot immediately cast aside the substantial funding now realized from local excess levies. However, the use of these funds must be altered to remedy the wealth disparities among the counties that lead to unequal funding of education. Excess levies should be maintained and fully utilized to fund the public schools, with a statewide one hundred percent excess levy being offered to the voters as soon as possible. This would allow wealth disparities among the counties to be minimized by funding on a statewide instead of a local basis. The statewide excess levy should be used to support equalized salaries and other expense now being supported by existing county excess levies over a period of years. A statewide levy would displace and eliminate reliance on the local levies and will do much to equalize funding of educational programs"* (pages 337-338).

It goes on further in discussing the phases of implementation.

> *"A statewide excess levy, as authorized by the 1982 constitutional tax limitation amendment, should be implemented immediately"* (page 346).

Table 24 summarizes the excess levy

[14] "Final Order, Education Programming and Financing" and "Opinion, Findings of Fact and Conclusions of Law and Order," (Pauley v. Bailey), March 4, 1983, page 220.

revenues on a per pupil basis in each of the 39 counties with an excess levy in effect in FY 1995.

### Sparsity of Population

The degree to which a county is sparsely populated seems to be a contributing factor in the generation of county deficits. The 27 West Virginia counties that have 10 students or fewer per square mile, based on 1994-95 enrollment figures, are identified in Table 25. For purposes of analysis, these counties are defined as "rural" or "sparsely populated." Table 26 ranks the 28 counties which have *more* than 10 students per square mile (psm).

During the last six years, the sparsely populated counties reported 54 of the 78 deficits, or 69 percent of the cumulative total. For the most current year, FY 1995, 14 of the 16 counties with deficits are sparsely populated. Only Mingo (16.00 students psm) and Harrison (29.42 students psm) Counties had more than 10 students per square mile.

The lack of economies of scale results in higher transportation costs for the rural counties. This manifests itself in school children riding buses for relatively longer distances and in many instances over poorer quality roads.

The transportation costs per student in the rural counties over the six years of the study averaged 41 percent more than the state average. This compared to 40 percent found in a 1989 study by a special task force which examined the education issues relevant to sparsely populated counties.[15]

Finally, there appears to be a high correlation between the relationship of excess levies and rural counties. Of the 16 counties *without* an excess levy in FY 1995, all but Upshur County (12.13 students psm) were sparsely populated (see Table 27).

### Transportation Expenditures

In the School Aid Formula, step four is the State's allowance for transportation costs (WV Code 18-9A-7). Each county is provided the following:

- 80 percent of the county's transportation costs for maintenance, operation and related expenses, exclusive of all salaries;
- 100 percent of the insurance premium costs on buses, buildings and equipment used in transportation;
- 10 percent of the current replacement value of the county board's bus fleet;
- 80 percent of the cost of contracted and public transportation services;
- Aid paid to students in lieu of transportation based on the state average amount paid per pupil; and
- 90 percent of the transportation costs for operations and related expenses, exclusive of salaries and maintenance, incurred in transporting students to and from multi-county vocational centers.

Those counties that experienced an increase in net enrollment or are large and sparsely populated may apply for funding for additional buses. Each county's allowance is limited to one-third above the computed state average allowance per mile, multiplied by the total mileage in the county.

During the six years of this study, the total estimated "unfunded transportation costs" (operation and maintenance component of the formula) amounted to $20,274,726.

The transportation costs for each county, for each fiscal year, are contained in Tables 28 through 33.

### Other Required Program(s) Costs

The review of financial statements and reports revealed other required programs which may influence deficits. These

[15] "Schools in Crisis - Students at Risk," Final Report of the Special Task Force on Rural School Districts, WV Department of Education, March, 1989, page 18.

requirements included the following:

**Full Day Kindergarten.** The estimated cost to fully implement full day kindergarten in all counties was approximately $37 million.

**Employers' Share of Contributions to Retirement System.** Beginning at 1.5 percent in FY 1990, the employers' contribution grew to 6.0 percent in FY 1994 and will continue to escalate 1.5 percent each year until it reaches 15 percent. Under the new defined contribution plan (begun in 1991) employers contributed 7.5 percent of gross compensation. For FY 1990, the aggregate costs to the counties was approximately $1.1 million; in FY 1994 it grew to an estimated $4.4 million.

**Liability Insurance Premiums.** These premiums were paid to the State Board of Risk Management. In FY 1990, the counties paid approximately $2.4 million. In FY 1994, it increased to a level of approximately $6.7 million, realizing a total increase of $4.3 million — or about 180 percent — in the five year period.

**Property Insurance Premiums.** These premiums also were paid to the State Board of Risk Management. In FY 1990, they were approximately $2.7 million; in FY 1994, they were approximately $3.0 million.

**Fire Marshall Fees.** Legislation was passed in 1993 (House Bill No. 2106), authorizing the State Fire Marshall's office to charge fees for reviewing plans and specifications for new and existing construction. The new fees went into effect July 12, 1993.

**Local Health Fees.** While it is not a uniform practice, many local health departments charged the county boards of education for the issuance of food establishment operating permits and for inspections of their facilities. The fees ranged from $50 to $150 per school. Several counties, in some years, gave a donation to their local health department.

**Public Employees Insurance Premiums.** In FY 1994, the county school boards' maximum share of PEIA insurance premiums was $5.5 million. No explicit funding was provided for these costs within the School Aid Formula.

## COUNTY SURVEY RESULTS

Twenty-two counties did not incur a deficit in *any* of the six fiscal years included in this examination. Each of the superintendents responded to a questionnaire soliciting his or her views, and was asked the following questions:

- Describe the most significant financial strategies your county has employed in the last six fiscal years.
- What specific budgetary actions were implemented?
- How were you able to avoid deficits?
- What decisions helped generate the greatest cost efficiencies?

The most significant findings of the research are as follows:

- Better staff utilization and reduced maintenance costs as a result of consolidation and reorganization of schools.
- Intensive efforts to "stay within" the School Aid Formula as it applies to professional and service personnel allowances.
- Implementation of sound financial management systems which continually monitor the needs, commitments, obligations and expenditures; monthly status reports consistently reviewed by management and the boards.
- Implementation of preventive maintenance programs for all buildings, equipment and buses.
- Reductions of extended contracts (some counties require any and all contracts beyond the standard 200-days must be individually approved; some report no 261-day employment terms for either professional or service personnel).
- Close scrutiny of all purchases. They strive to avoid approving spending requests which require a commitment of funds beyond the current fiscal year.
- Assistance from business partners with painting and other maintenance expenditures; a tremendous amount of donated time from volunteers in the community was common.
- The elimination of secretaries at smaller schools.
- Groups using school facilities have been requested to make donations to help pay for utility bills.
- Experimentation with programs to reduce substitute costs. Examples: (1) substitute days were allocated to each school and $25 was provided to the faculty senate for each day of the allocation which they did not use; the money was used for supplies, materials or equipment; and (2) the use of central office administrators and principals in lieu of substitute teachers.
- The establishment of a permanent "contingency account" (reserve) to prepare for potential revenue reductions or unexpected and unplanned emergency expenditures.
- Requiring board approval for all purchase orders over a certain dollar threshold; the most commonly used amount was $1,500.
- Budget allocations were made to individual schools and departments, to provide site-based financial control and accountability.
- Spending freezes were implemented which affected equipment, maintenance, supplies and travel. The services to students were maintained (field trips, curricular and extracurricular activities).
- Every county with an excess levy in place recognized its financial significance in helping them maintain a balanced budget.

## REPORT CONCLUSIONS

The most salient findings resulting from this research project are as follows:

1. During the time period included in the study (fiscal years 1990-1995), there were a total of 78 budget deficits reported by West Virginia's 55 county school boards. This meant that of the 330 school budgets examined (55 counties x 6 years), more than 23 percent experienced a deficit at the end of the year. The average number of counties with deficits (per year) during the six-year study was 13.

2. Concurrently, total school enrollment decreased 4.45 percent, the number of professional personnel declined 5.49 percent and the level of service personnel dropped 4.38 percent.

3. Of the 16 counties with deficits in FY 1995, 14 of them were also in a deficit position at the end of FY 1994. Moreover, the magnitude of the deficit increased in 11 of these 14 counties.

4. There were 22 counties which did not experience a deficit in any of the six years. As of June 30, 1995, the fund balance per pupil ranged from $5.42 in Marion County, to a high of $610.65 in Morgan County.

5. Created in 1988, the School Building Authority has received approximately $133 million from the State's general revenue fund for the acquisition, construction and maintenance of public school buildings. As of June 30, 1995, the Authority had committed to provide approximately $431 million in grants to county school boards. Legislation was enacted in 1994 to fund future projects. It provides for the dedication of up to $18 million annually in net profits from the West Virginia Lottery over a ten-year period.

6. The local (county) share must be computed as part of the calculations in determining the total amount of State dollars provided to each school district under the School Aid Formula. Local share represents each county's financial contribution to public school costs, based on the value of its real property. As a result of a statewide property reappraisal which began July 1, 1991, all tax assessments were required to be 60 percent of each property's true and actual value by July 1, 1993. In FY 1991, under the School Aid Formula, the total local share represented 16.10 percent and the State share was 83.90 percent. Four years later (after phase-in of the reappraisal program), the local share climbed to 19.93 percent, while the State share declined to 80.07 percent.

7. Beginning in 1991, the State established a second retirement system for teachers and other school personnel. The original retirement system was not funded adequately; by June 30, 1994 the total unfunded pension benefit obligations were approximately $2.86 billion. This has resulted in a prodigious increase in the amount of dollars appropriated by the State during the years examined in the study, peaking at $161.9 million in FY 1995.

8. Major reform legislation enacted in the late 1980's and early 1990s has resulted in a downsizing of the number of employees the School Aid Formula would fund, thereby shifting this financial cost to the respective counties. In the last year examined, FY 1995, a total of 1,027 employees (493 professional personnel and 534 service personnel) were the financial responsibility of the county school boards.

9. The county boards of education are able to impose an additional levy on taxable property, if approved by at least a majority of the voters. These additional property levies are commonly referred to as excess levies. During FY 1995 there were 39 counties with a property tax excess levy in effect, with aggregate collections of approximately $197.5 million.

10. The 16 counties with no excess levy during FY 1995 experienced 39 of the 78 deficits incurred, or 50 percent of the total recorded, during the six years reflected in this study. Moreover, 14 of these 16 counties reported at least one budget deficit between FY 1990 and FY 1995.

11. Twenty of the 22 counties not experiencing deficits in the last six years, or 91 percent, depend, in part, on an excess levy to provide financial support for their public school systems.

12. In 1982, passage of a constitutional tax limitation amendment authorized the Legislature to submit to the voters a statewide excess levy. Both in 1984 and again in 1988, the voters of the State rejected proposed constitutional amendments which would have replaced the local excess levies with a statewide excess levy of property taxes.

13. West Virginia's school financing system has been subjected to major legal challenges dating back to 1975, when the parents of five children in Lincoln County filed a class action suit in Kanawha County arguing they were being denied a "thorough and efficient system of free schools" provided under the constitution. As a result of the Circuit Court's opinion, which found the financing system inadequate, a "Master Plan for Public Education" was developed by a committee of public and private sector representatives and accepted by the Court in 1983. A new legal action was filed in 1995, asserting the State had failed to implement the "Master Plan" to reform West Virginia's school finance system.

14. The degree to which a county is sparsely populated appears to be a potential contributing factor in the generation of deficits. During the last six years, the 27 counties with 10 students or fewer per square mile (based on 1994-1995 enrollment figures) reported 54 of the 78 deficits, or 69 percent of the cumulative total. For the most current year, FY 1995, 14 of the 16 counties with deficits are sparsely populated.

15. The empirical data suggests a correlation between the relationship of excess levies and sparsely populated counties. In FY 1995, all but one of the 16 counties without an excess levy were sparsely populated.

16. The transportation costs per student in the sparsely populated or rural counties averaged 41 percent more than the statewide average transportation costs per student, over the six years of the study.

17. Under the School Aid Formula, step four is the State's allowance for transportation. During the last six years, the total estimated "unfunded transportation costs" (operation and maintenance component of the formula) exceeded $20 million statewide, averaging over $3 million each year.

18. The research identified several examples of program costs which counties had to pay because the State did not provide explicit funding for them within the School Aid Formula. Commonly referred to as "unfunded mandates," these included full day kindergarten; retirement system

contributions; liability and property insurance premiums; fire marshall fees; local health fees; and public employees insurance premiums. On balance, these program costs represented a relatively small percentage of each county's total budget.

**19.** Based on the responses to a survey questionnaire and follow-up interviews with the 22 counties which did not incur a deficit in any of the six fiscal years included in the study, several management policies and strategies were identified which have assisted these school districts in avoiding end of the year deficits.

## SUMMARY OBSERVATIONS

1. The three factors that appear to be directly related to county deficits are (1) the absence of an excess levy, (2) sparsity of the student population and (3) overall financial management of the resources available for education.

2. Over the past six years, school enrollment decreased, the number of professional personnel declined and the level of service personnel dropped; however, overall funding for education *increased* by approximately 17 percent and the number of counties experiencing deficits climbed from five to 16.

3. With the creation of the School Building Authority in 1988, the State has centralized the decision making process and budgetary allocations regarding capital improvements to our school system. This has resulted in an accelerated implementation of the strategy to consolidate schools and has been the catalyst for focusing attention and increasing the level of public debate concerning the ramifications of this sensitive issue.

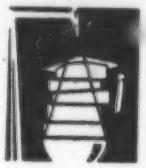
4. The chronic underfunding of the Teachers' Retirement System was finally addressed, resulting in a prodigious increase in the amount of dollars appropriated each year by the State for this personnel program.

5. The enactment of property tax excess levies and the extra money they generate have enabled a significant majority of those counties to avoid incurring budget deficits because their excess levy funds are not shared with other counties.

6. Based on past experiences, the voters of the State do not appear ready to support replacing the local excess levy option with a uniform statewide measure.

7. The county school boards are operating in a fiscal and economic environment which is extremely challenging. On balance, they are surviving budgetarily, but the reporting of 78 deficits during the time period of this study underscores and highlights how "fragile" the overall financing system for education can be from one year to the next.

## Tables



The following pages contain Tables 1-34, which provide detailed information relevant to this study, and are referenced frequently in the preceding narrative.

While much of this information is available through alternative sources, other data, including detailed county transportation costs (Tables 28-33) have been compiled expressly for this report.

Table 34 is a summary of unreserved deficit fund balances for the fiscal years 1990 through 1995, and provides an at-a-glance view of each of West Virginia's 55 counties during that period.

## TABLE 1.

Number of Students, Professional and Service Personnel

| Fiscal Year | Enrollment | Professional Personnel | Service Personnel |
|---|---|---|---|
| 1990 | 319,660 | 23,758 | 14,503 |
| 1991 | 315,327 | 23,291 | 14,479 |
| 1992 | 312,707 | 22,846 | 14,231 |
| 1993 | 310,670 | 22,591 | 14,000 |
| 1994 | 307,167 | 22,557 | 13,904 |
| 1995 | 305,432 | 22,454 | 13,868 |

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program-Supplemental Information," 1990-1995.

## TABLE 2.

Unreserved County Fund Balances
Fiscal Year Ending June 30, 1990

| County | Enrollment | Deficit | Deficit Per Pupil |
|---|---|---|---|
| 1. Berkeley | 10,004 | $(2,422,526) | $( 242.16) |
| 2. Clay | 2,324 | ( 45,559) | ( 19.60) |
| 3. Kanawha | 33,621 | (2,283,400) | ( 67.92) |
| 4. Taylor | 2,619 | ( 484,058) | ( 184.83) |
| 5. Wyoming | 6,969 | ( 562,353) | ( 80.69) |

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program-Supplemental Information," 1990-1995; and Audited Financial Statements of the respective counties.

## TABLE 3.

Unreserved County Fund Balances
Fiscal Year Ending June 30, 1991

| County | Enrollment | Deficit | Deficit Per Pupil |
|---|---|---|---|
| 1. Barbour | 2,915 | $( 3,978) | $( 1.36) |
| 2. Calhoun | 1,685 | ( 13,535) | ( 8.03) |
| 3. Clay | 2,228 | ( 14,451) | ( 6.49) |
| 4. Harrison | 11,940 | ( 169,458) | ( 14.19) |
| 5. Kanawha | 33,316 | (2,644,585) | ( 79.38) |
| 6. Logan | 9,391 | ( 7,497) | ( .80) |
| 7. Mercer | 11,135 | ( 23,681) | ( 2.13) |
| 8. Summers | 2,144 | ( 250,344) | (116.76) |
| 9. Taylor | 2,714 | ( 860,729) | (317.14) |
| 10. Tucker | 1,363 | ( 187,151) | (137.31) |
| 11. Webster | 2,241 | ( 87,847) | ( 39.20) |
| 12. Wyoming | 6,903 | ( 736,936) | (106.76) |

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program-Supplemental Information," 1990-1995; and Audited Financial Statements of the respective counties.

## TABLE 4.

Unreserved County Fund Balances
Fiscal Year Ending June 30, 1992

| County | Enrollment | Deficit | Deficit Per Pupil |
|---|---|---|---|
| 1. Barbour | 2,915 | $( 46,820) | $( 16.06) |
| 2. Clay | 2,280 | ( 22,766) | ( 9.99) |
| 3. Greenbrier | 5,960 | ( 423,232) | ( 71.01) |
| 4. Kanawha | 32,958 | ( 623,696) | ( 18.92) |
| 5. Logan | 9,061 | ( 200,094) | ( 22.08) |
| 6. Mercer | 10,900 | ( 859,392) | ( 78.84) |
| 7. Nicholas | 5,217 | ( 33,432) | ( 6.41) |
| 8. Raleigh | 14,052 | ( 63,798) | ( 4.54) |
| 9. Summers | 2,143 | ( 258,974) | (120.85) |
| 10. Taylor | 2,756 | ( 90,484) | ( 32.83) |
| 11. Tucker | 1,377 | ( 30,614) | ( 22.23) |
| 12. Webster | 2,163 | ( 331,307) | (153.17) |
| 13. Wood | 14,696 | ( 662,300) | ( 45.07) |
| 14. Wyoming | 6,573 | ( 695,299) | (105.78) |

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program-Supplemental Information," 1990-1995; and Audited Financial Statements of the respective counties.

## TABLE 5.

Unreserved County Fund Balances
Fiscal Year Ending June 30, 1993

| County | Enrollment | Deficit | Deficit Per Pupil |
|---|---|---|---|
| 1. Boone | 5,204 | $( 229,639) | $( 44.13) |
| 2. Braxton | 2,657 | ( 36,508) | ( 13.74) |
| 3. Clay | 2,255 | ( 253,109) | (112.24) |
| 4. Doddridge | 1,369 | ( 98,366) | ( 71.85) |
| 5. Gilmer | 1,313 | ( 26,960) | ( 20.53) |
| 6. Greenbrier | 5,902 | ( 739,828) | (125.35) |
| 7. Hampshire | 3,094 | ( 81,917) | ( 26.48) |
| 8. Hardy | 1,909 | ( 19,292) | ( 10.11) |
| 9. Kanawha | 32,627 | ( 147,389) | ( 4.52) |
| 10. Nicholas | 5,229 | ( 564,105) | (107.88) |
| 11. Pendleton | 1,417 | ( 164,038) | (115.76) |
| 12. Preston | 5,477 | ( 106,212) | ( 19.39) |
| 13. Summers | 2,070 | ( 373,899) | (180.63) |
| 14. Wood | 14,680 | (1,597,034) | (108.79) |

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program-Supplemental Information," 1990-1995; and Audited Financial Statements of the respective counties.

## TABLE 6.

Unreserved County Fund Balances
Fiscal Year Ending June 30, 1994

| County | Enrollment | Deficit | Deficit Per Pupil |
|---|---|---|---|
| 1. Braxton | 2,692 | $ (331,067) | $ (122.98) |
| 2. Clay | 2,236 | (199,629) | ( 89.28) |
| 3. Doddridge | 1,402 | (201,395) | (143.65) |
| 4. Grant | 1,918 | (138,335) | ( 72.12) |
| 5. Greenbrier | 5,906 | (637,891) | (108.01) |
| 6. Hardy | 1,915 | (214,169) | (111.84) |
| 7. Harrison | 11,905 | (638,792) | ( 53.66) |
| 8. Lincoln | 4,451 | (110,597) | ( 24.85) |
| 9. Mason | 4,595 | (39,866) | (8.68) |
| 10. Mingo | 7,079 | (1,940,640) | (274.14) |
| 11. Monroe | 1,996 | (117,769) | ( 59.00) |
| 12. Nicholas | 5,154 | (131,310) | ( 25.48) |
| 13. Pendleton | 1,439 | (267,752) | (186.07) |
| 14. Randolph | 4,793 | (416,836) | (86.97) |
| 15. Summers | 1,975 | (81,729) | ( 41.38) |
| 16. Tucker | 1,389 | (49,675) | ( 35.76) |
| 17. Webster | 2,062 | (238,927) | (115.87) |

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program-Supplemental Information," 1990-1995; and Audited Financial Statements of the respective counties.

## TABLE 7.

Unreserved County Fund Balances
Fiscal Year Ending June 30, 1995

| County | Enrollment | Deficit | Deficit Per Pupil |
|---|---|---|---|
| 1. Braxton | 2,684 | $ (431,974) | $ (160.94) |
| 2. Clay | 2,151 | (214,171) | (99.57) |
| 3. Grant | 1,896 | (119,799) | (63.19) |
| 4. Hardy | 1,926 | (94,360) | (48.99) |
| 5. Harrison | 11,818 | (757,689) | (64.11) |
| 6. Lincoln | 4,371 | (200,993) | (45.98) |
| 7. Mingo | 6,781 | (3,910,836) | (576.73) |
| 8. Monroe | 1,903 | (362,573) | (190.53) |
| 9. Nicholas | 5,083 | (314,728) | (61.92) |
| 10. Pendleton | 1,462 | (167,135) | (114.32) |
| 11. Randolph | 4,895 | (516,905) | (105.60) |
| 12. Ritchie | 1,859 | (197,133) | (106.04) |
| 13. Roane | 3,070 | (16,753) | (5.46) |
| 14. Summers | 1,939 | (281,951) | (145.41) |
| 15. Tucker | 1,396 | (96,759) | (69.31) |
| 16. Webster | 2,010 | (273,826) | (136.23) |

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program-Supplemental Information," 1990-1995; and Unaudited Financial Statements of the respective counties.

**TABLE 8.**

Counties Without Deficits

Fiscal Years 1990-1995

| County | Enrollment | Fiscal Year Ending 6/30/95 Fund Balance | Fund Balance Per Pupil |
|---|---|---|---|
| 1. Brooke | 4,060 | $353,377 | $87.04 |
| 2. Cabell | 14,000 | 1,972,296 | 140.88 |
| 3. Fayette | 8,579 | 1,292,468 | 150.65 |
| 4. Hancock | 4,978 | 97,373 | 19.56 |
| 5. Jackson | 5,152 | 1,148,899 | 223.00 |
| 6. Jefferson | 6,340 | 243,671 | 38.43 |
| 7. Lewis | 2,931 | 100,087 | 34.15 |
| 8. Marion | 8,881 | 48,149 | 5.42 |
| 9. Marshall | 5,872 | 1,463,420 | 249.22 |
| 10. Mineral | 4,695 | 322,925 | 68.78 |
| 11. Monongalia | 9,923 | 1,670,396 | 168.33 |
| 12. Morgan | 2,178 | 1,329,996 | 610.65 |
| 13. McDowell | 6,522 | 110,525 | 16.95 |
| 14. Ohio | 6,327 | 259,492 | 41.01 |
| 15. Pleasants | 1,428 | 313,697 | 219.68 |
| 16. Pocahontas | 1,537 | 249,169 | 162.11 |
| 17. Putnam | 8,362 | 2,247,684 | 268.80 |
| 18. Tyler | 1,666 | 293,780 | 176.34 |
| 19. Upshur | 4,158 | 507,281 | 122.00 |
| 20. Wayne | 7,751 | 614,185 | 79.24 |
| 21. Wetzel | 3,744 | 215,995 | 57.69 |
| 22. Wirt | 1,182 | 164,668 | 139.31 |

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program-Supplemental Information," 1990-1995; and Unaudited Financial Statements of the respective counties.

**TABLE 9.**

Public School Support Program

1990-91 through 1994-95 (In Millions)

| Fiscal Year | Local Share | Local Share % | State Share | State Share % | Total |
|---|---|---|---|---|---|
| 1990-1991 | $ 149.6 | 16.10% | $ 779.8 | 83.90% | $ 929.4 |
| 1991-1992 | 158.2 | 16.37% | 807.9 | 83.63% | 966.1 |
| 1992-1993 | 169.9 | 16.31% | 871.7 | 83.69% | 1,041.6 |
| 1993-1994 | 200.4 | 19.26% | 840.2 | 80.74% | 1,040.6 |
| 1994-1995 | 216.5 | 19.93% | 869.9 | 80.07% | 1,086.4 |
| **NET CHANGES** | $ 66.9 | 44.72% | $ 90.1 | 11.55% | $ 157.0 |

Note: The figures above do not include appropriations made by the State to "Retirement" and "PEIA" (Public Employees Insurance Agency). The "Retirement" appropriation is an allowance of 15 percent of the total of the following: (1) basic foundation allowance for salaries, (2) all salary equity appropriations and (3) any amounts paid by the counties as county supplements to the extent that such county supplements are equal to the amount distributed for salary equity among the counties.

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**TABLE 10.**

County Boards of Education Excess Levies 1994-95

| COUNTY | CALCULATED EXCESS LEVY COLLECTIONS | COUNTY | CALCULATED EXCESS LEVY COLLECTIONS |
|---|---|---|---|
| Barbour | - - - | Mingo | $ 5,952,629 |
| Berkeley | $ 8,999,140 | Monongalia | 5,344,960 |
| Boone | 5,156,996 | Monroe | - - - |
| Braxton | - - - | Morgan | 1,979,101 |
| Brooke | 3,566,581 | McDowell | 3,132,543 |
| Cabell | 12,781,206 | Nicholas | 1,507,886 |
| Calhoun | - - - | Ohio | 4,924,784 |
| Clay | - - - | Pendleton | - - - |
| Doddridge | 1,058,059 | Pleasants | 2,475,497 |
| Fayette | 4,902,252 | Pocahontas | - - - |
| Gilmer | 485,548 | Preston | - - - |
| Grant | - - - | Putnam | 7,366,465 |
| Greenbrier | 2,324,965 | Raleigh | 8,655,485 |
| Hampshire | 1,139,049 | Randolph | - - - |
| Hancock | 5,048,566 | Ritchie | 917,057 |
| Hardy | - - - | Roane | - - - |
| Harrison | 9,170,519 | Summers | - - - |
| Jackson | 4,041,021 | Taylor | 784,057 |
| Jefferson | 5,687,465 | Tucker | - - - |
| Kanawha | 31,668,713 | Tyler | 1,558,921 |
| Lewis | 1,728,286 | Upshur | - - - |
| Lincoln | 1,924,852 | Wayne | 4,609,275 |
| Logan | 4,531,845 | Webster | - - - |
| Marion | 6,346,677 | Wetzel | 2,149,263 |
| Marshall | 7,268,434 | Wirt | 443,463 |
| Mason | 4,334,976 | Wood | 10,472,185 |
| Mercer | 6,385,618 | Wyoming | 3,756,602 |
| Mineral | 2,904,913 | | |
| | | Total | $197,485,854 |

Source: School Finance Division, West Virginia Department of Education

**TABLE 11.**

County Professional Personnel. Fiscal Year 1989-1990

| County | Number Employed | Number Funded | Number Under or (Over) Funding Limit |
|---|---|---|---|
| Barbour | 208.75 | 215.25 | 6.50 |
| Berkeley | 744.86 | 711.98 | (32.88) |
| Boone | 420.00 | 409.49 | (10.51) |
| Braxton | 217.50 | 215.65 | (1.85) |
| Brooke | 353.01 | 352.82 | (0.19) |
| Cabell | 1,115.75 | 1,116.81 | 1.06 |
| Calhoun | 142.30 | 138.51 | (3.79) |
| Clay | 169.16 | 160.38 | (8.78) |
| Doddridge | 97.75 | 98.80 | 1.05 |
| Fayette | 672.80 | 678.33 | 5.53 |
| Gilmer | 89.30 | 87.21 | (2.09) |
| Grant | 156.30 | 147.96 | (8.34) |
| Greenbrier | 438.60 | 433.24 | (5.36) |
| Hampshire | 209.75 | 208.59 | (1.16) |
| Hancock | 387.74 | 383.35 | (4.39) |
| Hardy | 137.56 | 137.67 | 0.11 |
| Harrison | 898.67 | 911.59 | 12.92 |
| Jackson | 399.60 | 401.94 | 2.34 |
| Jefferson | 439.00 | 421.34 | (17.66) |
| Kanawha | 2,446.98 | 2,540.14 | 93.16 |
| Lewis | 240.50 | 225.70 | (14.80) |
| Lincoln | 352.28 | 354.71 | 2.43 |
| Logan | 676.00 | 690.21 | 14.21 |
| Marion | 702.40 | 698.51 | (3.89) |
| Marshall | 489.50 | 484.02 | (5.48) |
| Mason | 350.50 | 349.34 | (1.16) |
| Mercer | 885.85 | 874.54 | (11.31) |
| Mineral | 361.68 | 361.91 | 0.23 |
| Mingo | 577.00 | 573.88 | (3.12) |
| Monongalia | 706.83 | 714.18 | 7.35 |
| Monroe | 163.99 | 163.85 | (0.14) |
| Morgan | 151.20 | 151.99 | 0.79 |
| McDowell | 606.00 | 613.37 | 7.37 |
| Nicholas | 388.20 | 388.27 | 0.07 |
| Ohio | 486.53 | 487.04 | 0.51 |
| Pendleton | 107.84 | 102.19 | (5.65) |
| Pleasants | 127.00 | 114.89 | (12.11) |
| Pocahontas | 116.92 | 117.74 | 0.82 |
| Preston | 441.60 | 435.99 | (5.61) |
| Putnam | 560.75 | 550.50 | (10.25) |
| Raleigh | 1,032.00 | 1,028.41 | (3.59) |
| Randolph | 373.90 | 369.99 | (3.91) |
| Ritchie | 128.00 | 127.12 | (0.88) |
| Roane | 233.20 | 232.89 | (0.31) |
| Summers | 167.00 | 170.40 | 3.40 |
| Taylor | 203.20 | 204.57 | 1.37 |
| Tucker | 108.67 | 104.28 | (4.39) |
| Tyler | 142.48 | 140.47 | (2.01) |
| Upshur | 312.90 | 323.81 | 10.91 |
| Wayne | 611.70 | 593.12 | (18.58) |
| Webster | 172.80 | 175.92 | 3.12 |
| Wetzel | 279.75 | 286.88 | 7.13 |
| Wirt | 75.90 | 78.05 | 2.15 |
| Wood | 1,168.28 | 1,164.54 | (3.74) |
| Wyoming | 509.77 | 496.63 | (13.14) |
| **TOTALS** | 23,757.50 | 23,720.96 | (36.54) |

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1989-1990

**TABLE 12.**

County Professional Personnel. Fiscal Year 1990-1991

| County | Number Employed | Number Funded | Number Under or (Over) Funding Limit |
|---|---|---|---|
| Barbour | 202.75 | 200.23 | ( 2.52) |
| Berkeley | 742.86 | 724.30 | (18.56) |
| Boone | 407.75 | 392.17 | (15.58) |
| Braxton | 213.33 | 209.65 | ( 3.68) |
| Brooke | 332.51 | 335.54 | 3.03 |
| Cabell | 1,107.35 | 1,094.94 | (12.41) |
| Calhoun | 134.00 | 136.25 | 2.25 |
| Clay | 166.76 | 169.16 | 2.40 |
| Doddridge | 97.75 | 97.75 | -0- |
| Fayette | 670.70 | 649.52 | (21.18) |
| Gilmer | 88.80 | 85.96 | ( 2.84) |
| Grant | 145.61 | 144.66 | ( .95) |
| Greenbrier | 425.94 | 407.58 | (18.36) |
| Hampshire | 209.50 | 208.85 | ( .65) |
| Hancock | 381.41 | 365.10 | (16.31) |
| Hardy | 140.00 | 137.18 | ( 2.82) |
| Harrison | 891.67 | 883.62 | ( 8.05) |
| Jackson | 383.88 | 396.19 | 12.31 |
| Jefferson | 433.00 | 416.00 | (17.00) |
| Kanawha | 2,471.58 | 2,418.68 | (52.90) |
| Lewis | 234.25 | 224.60 | ( 9.65) |
| Lincoln | 354.11 | 349.10 | ( 5.01) |
| Logan | 653.30 | 630.48 | (22.82) |
| Marion | 693.00 | 680.02 | (12.98) |
| Marshall | 468.00 | 473.45 | 5.45 |
| Mason | 353.40 | 346.58 | ( 6.82) |
| Mercer | 816.75 | 816.69 | ( .06) |
| Mineral | 350.18 | 350.08 | ( .10) |
| Mingo | 562.00 | 534.36 | (27.64) |
| Monongalia | 712.38 | 700.47 | (11.91) |
| Monroe | 155.01 | 154.56 | ( .45) |
| Morgan | 144.40 | 145.90 | 1.50 |
| McDowell | 569.00 | 567.68 | ( 1.32) |
| Nicholas | 375.45 | 373.23 | ( 2.22) |
| Ohio | 462.03 | 462.19 | 0.16 |
| Pendleton | 108.41 | 101.76 | ( 6.65) |
| Pleasants | 126.00 | 111.62 | (14.38) |
| Pocahontas | 118.66 | 114.34 | ( 4.32) |
| Preston | 449.35 | 435.50 | (13.85) |
| Putnam | 561.25 | 553.81 | ( 7.44) |
| Raleigh | 1,006.81 | 991.85 | (14.96) |
| Randolph | 358.50 | 357.71 | ( .79) |
| Ritchie | 131.00 | 123.99 | ( 7.01) |
| Roane | 222.60 | 223.56 | 0.96 |
| Summers | 165.00 | 165.76 | 0.76 |
| Taylor | 198.50 | 191.98 | ( 6.52) |
| Tucker | 108.67 | 104.61 | ( 4.06) |
| Tyler | 137.48 | 135.44 | ( 2.04) |
| Upshur | 314.90 | 312.90 | ( 2.00) |
| Wayne | 595.00 | 572.18 | (22.82) |
| Webster | 165.10 | 166.07 | 0.97 |
| Wetzel | 270.25 | 267.88 | ( 2.37) |
| Wirt | 77.40 | 76.40 | ( 1.00) |
| Wood | 1,135.50 | 1,132.63 | ( 2.87) |
| Wyoming | 489.76 | 475.95 | (13.81) |
| **TOTALS** | 23,290.55 | 22,898.66 | (391.89) |

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1990-1991.

**TABLE 13.**

County Professional Personnel. Fiscal Year 1991-1992

| County | Number Employed | Number Funded | Number Under or (Over) Funding Limit |
|---|---|---|---|
| Barbour | 205.75 | 202.75 | ( 3.0) |
| Berkeley | 733.50 | 718.57 | (14.93) |
| Boone | 398.75 | 387.67 | (11.08) |
| Braxton | 204.97 | 201.71 | ( 3.26) |
| Brooke | 327.01 | 323.79 | ( 3.22) |
| Cabell | 1,074.60 | 1,063.02 | (11.58) |
| Calhoun | 133.00 | 133.02 | 0.02 |
| Clay | 161.55 | 161.43 | ( .12) |
| Doddridge | 99.75 | 97.75 | ( 2.0) |
| Fayette | 645.60 | 621.51 | (24.09) |
| Gilmer | 90.00 | 87.20 | ( 2.8) |
| Grant | 139.40 | 139.74 | 0.34 |
| Greenbrier | 419.34 | 397.67 | (21.67) |
| Hampshire | 213.50 | 203.34 | (10.16) |
| Hancock | 360.16 | 352.84 | ( 7.32) |
| Hardy | 140.36 | 136.13 | ( 4.23) |
| Harrison | 890.67 | 872.30 | (18.37) |
| Jackson | 382.25 | 380.76 | ( 1.49) |
| Jefferson | 442.00 | 427.45 | (14.55) |
| Kanawha | 2,394.08 | 2,380.29 | (13.79) |
| Lewis | 227.75 | 219.67 | ( 8.08) |
| Lincoln | 348.10 | 341.30 | ( 6.8) |
| Logan | 629.00 | 627.21 | ( 1.79) |
| Marion | 679.10 | 665.22 | (13.88) |
| Marshall | 447.50 | 443.15 | ( 4.35) |
| Mason | 355.20 | 349.14 | ( 6.06) |
| Mercer | 801.40 | 772.61 | (28.79) |
| Mineral | 347.70 | 346.00 | ( 1.70) |
| Mingo | 555.00 | 518.74 | (36.26) |
| Monongalia | 698.52 | 681.43 | (17.09) |
| Monroe | 148.40 | 142.61 | ( 5.79) |
| Morgan | 152.90 | 141.00 | (11.90) |
| McDowell | 570.00 | 554.98 | (15.02) |
| Nicholas | 372.35 | 359.54 | (12.81) |
| Ohio | 440.40 | 437.09 | ( 3.31) |
| Pendleton | 102.43 | 103.10 | 0.67 |
| Pleasants | 126.50 | 110.48 | (16.02) |
| Pocahontas | 109.23 | 108.96 | ( .27) |
| Preston | 435.85 | 422.81 | (13.04) |
| Putnam | 558.75 | 556.05 | ( 2.70) |
| Raleigh | 1,002.41 | 974.18 | (28.23) |
| Randolph | 355.05 | 354.00 | ( 1.05) |
| Ritchie | 136.00 | 127.91 | ( 8.09) |
| Roane | 217.05 | 215.37 | ( 1.68) |
| Summers | 154.00 | 154.98 | 0.98 |
| Taylor | 200.00 | 196.76 | ( 3.24) |
| Tucker | 106.67 | 102.08 | ( 4.59) |
| Tyler | 135.00 | 132.65 | ( 2.35) |
| Upshur | 315.90 | 313.65 | ( 2.25) |
| Wayne | 567.25 | 555.79 | (11.46) |
| Webster | 158.82 | 161.57 | 2.75 |
| Wetzel | 267.50 | 267.21 | ( .29) |
| Wirt | 76.60 | 76.93 | 0.33 |
| Wood | 1,123.50 | 1,095.14 | (28.36) |
| Wyoming | 467.76 | 457.86 | ( 9.90) |
| **TOTALS** | 22,845.83 | 22,376.11 | (469.72) |

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1991-1992.

## TABLE 14.

County Professional Personnel. Fiscal Year 1992-1993

| County | Number Employed | Number Funded | Number Under or (Over) Funding Limit |
|---|---|---|---|
| Barbour | 203.89 | 205.75 | 1.86 |
| Berkeley | 740.39 | 733.50 | ( 6.89) |
| Boone | 385.35 | 384.58 | ( .77) |
| Braxton | 197.47 | 201.28 | 3.81 |
| Brooke | 325.01 | 324.08 | ( .93) |
| Cabell | 1,054.43 | 1,055.05 | 0.62 |
| Calhoun | 132.20 | 133.00 | 0.80 |
| Clay | 164.68 | 161.55 | ( 3.13) |
| Doddridge | 104.25 | 99.75 | ( 4.50) |
| Fayette | 640.60 | 624.09 | (16.51) |
| Gilmer | 93.00 | 90.00 | ( 3.0) |
| Grant | 141.17 | 136.52 | ( 4.65) |
| Greenbrier | 403.50 | 400.39 | ( 3.11) |
| Hampshire | 217.00 | 213.50 | ( 3.50) |
| Hancock | 363.66 | 349.11 | (14.55) |
| Hardy | 134.52 | 133.49 | ( 1.03) |
| Harrison | 891.17 | 880.18 | (10.99) |
| Jackson | 383.38 | 382.25 | ( 1.13) |
| Jefferson | 455.50 | 425.56 | (29.94) |
| Kanawha | 2,364.23 | 2,364.48 | 0.25 |
| Lewis | 223.95 | 211.41 | (12.54) |
| Lincoln | 347.20 | 341.92 | ( 5.28) |
| Logan | 617.67 | 614.97 | ( 2.70) |
| Marion | 672.10 | 666.14 | ( 5.96) |
| Marshall | 447.50 | 444.57 | ( 2.93) |
| Mason | 364.50 | 347.15 | (17.35) |
| Mercer | 752.85 | 756.48 | 3.63 |
| Mineral | 343.35 | 343.02 | ( .33) |
| Mingo | 542.20 | 507.61 | (34.59) |
| Monongalia | 693.64 | 686.94 | ( 6.70) |
| Monroe | 145.75 | 141.88 | ( 3.87) |
| Morgan | 154.40 | 152.90 | ( 1.50) |
| McDowell | 541.00 | 537.37 | ( 3.63) |
| Nicholas | 369.15 | 372.35 | 3.20 |
| Ohio | 438.84 | 438.72 | ( .12) |
| Pendleton | 108.00 | 102.43 | ( 5.57) |
| Pleasants | 123.50 | 109.98 | (13.52) |
| Pocahontas | 115.06 | 107.32 | ( 7.74) |
| Preston | 412.95 | 412.15 | ( .80) |
| Putnam | 583.25 | 558.75 | (24.50) |
| Raleigh | 973.21 | 972.38 | ( .83) |
| Randolph | 357.75 | 353.74 | ( 4.01) |
| Ritchie | 136.00 | 132.15 | ( 3.85) |
| Roane | 219.55 | 216.85 | ( 2.7) |
| Summers | 153.00 | 154.00 | 1.00 |
| Taylor | 202.00 | 200.00 | ( 2.0) |
| Tucker | 102.07 | 103.02 | 0.95 |
| Tyler | 135.53 | 133.74 | ( 1.79) |
| Upshur | 310.90 | 311.35 | 0.45 |
| Wayne | 558.05 | 542.75 | (15.30) |
| Webster | 150.55 | 156.50 | 5.95 |
| Wetzel | 268.00 | 262.57 | ( 5.43) |
| Wirt | 79.10 | 76.60 | ( 2.50) |
| Wood | 1,122.00 | 1,085.14 | (36.86) |
| Wyoming | 431.10 | 448.57 | 17.47 |
| **TOTALS** | 22,591.07 | 22,301.53 | (289.54) |

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1992-1993.

## TABLE 15.

County Professional Personnel. Fiscal Year 1993-1994

| County | Number Employed | Number Funded | Number Under or (Over) Funding Limit |
|---|---|---|---|
| Barbour | 202.34 | 198.20 | ( 4.14) |
| Berkeley | 760.49 | 740.39 | (20.10) |
| Boone | 396.75 | 381.64 | (15.11) |
| Braxton | 197.97 | 193.95 | ( 4.02) |
| Brooke | 309.01 | 300.77 | ( 8.24) |
| Cabell | 1,065.19 | 1,052.52 | (12.67) |
| Calhoun | 132.50 | 129.48 | ( 3.02) |
| Clay | 160.18 | 163.20 | 3.02 |
| Doddridge | 103.41 | 98.28 | ( 5.13) |
| Fayette | 622.45 | 611.47 | (10.98) |
| Gilmer | 91.75 | 91.57 | ( .18) |
| Grant | 140.97 | 139.79 | ( 1.18) |
| Greenbrier | 406.00 | 391.03 | (14.97) |
| Hampshire | 220.77 | 217.00 | ( 3.77) |
| Hancock | 362.28 | 352.32 | ( 9.96) |
| Hardy | 137.35 | 134.52 | ( 2.83) |
| Harrison | 894.67 | 886.58 | ( 8.09) |
| Jackson | 384.86 | 383.38 | ( 1.48) |
| Jefferson | 454.50 | 442.65 | (11.85) |
| Kanawha | 2,369.50 | 2,321.69 | (47.81) |
| Lewis | 227.58 | 216.62 | (10.96) |
| Lincoln | 340.40 | 338.89 | ( 1.51) |
| Logan | 599.99 | 597.08 | ( 2.91) |
| Marion | 642.60 | 628.54 | (14.06) |
| Marshall | 446.00 | 439.56 | ( 6.44) |
| Mason | 343.70 | 345.09 | 1.39 |
| Mercer | 750.85 | 749.57 | ( 1.28) |
| Mineral | 343.35 | 343.35 | -0- |
| Mingo | 550.70 | 497.49 | (53.21) |
| Monongalia | 705.23 | 678.80 | (26.43) |
| Monroe | 142.69 | 142.03 | ( .66) |
| Morgan | 154.69 | 152.52 | ( 2.17) |
| McDowell | 522.00 | 515.56 | ( 6.44) |
| Nicholas | 368.45 | 369.15 | 0.70 |
| Ohio | 442.88 | 438.84 | ( 4.04) |
| Pendleton | 107.36 | 102.66 | ( 4.70) |
| Pleasants | 122.50 | 112.99 | ( 9.51) |
| Pocahontas | 115.59 | 108.66 | ( 6.93) |
| Preston | 417.15 | 408.28 | ( 8.87) |
| Putnam | 594.25 | 583.25 | ( 11.0) |
| Raleigh | 984.70 | 967.44 | (17.26) |
| Randolph | 353.75 | 347.59 | ( 6.16) |
| Ritchie | 139.49 | 134.78 | ( 4.71) |
| Roane | 220.35 | 218.15 | ( 2.20) |
| Summers | 149.50 | 151.78 | 2.28 |
| Taylor | 204.35 | 201.93 | ( 2.42) |
| Tucker | 102.61 | 102.07 | ( .54) |
| Tyler | 130.00 | 129.97 | ( .03) |
| Upshur | 311.40 | 310.90 | ( .50) |
| Wayne | 564.70 | 550.50 | ( 14.2) |
| Webster | 154.05 | 148.25 | ( 5.8) |
| Wetzel | 269.50 | 263.64 | ( 5.86) |
| Wirt | 82.10 | 79.10 | ( 3.0) |
| Wood | 1,115.70 | 1,051.22 | (64.48) |
| Wyoming | 423.50 | 424.34 | 0.84 |
| **TOTALS** | 22,556.60 | 22,081.02 | (475.58) |

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1993-1994.

## TABLE 16.

County Professional Personnel. Fiscal Year 1994-1995

| County | Number Employed | Number Funded | Number Under or (Over) Funding Limit |
|---|---|---|---|
| Barbour | 203.49 | 201.89 | (1.60) |
| Berkeley | 778.82 | 757.51 | (21.31) |
| Boone | 386.75 | 368.50 | (18.25) |
| Braxton | 200.73 | 197.97 | (2.76) |
| Brooke | 310.01 | 302.43 | (7.58) |
| Cabell | 1,045.17 | 1,028.45 | (16.72) |
| Calhoun | 129.00 | 131.90 | 2.90 |
| Clay | 171.16 | 157.91 | (13.25) |
| Doddridge | 102.00 | 100.29 | (1.71) |
| Fayette | 623.60 | 603.80 | (19.80) |
| Gilmer | 90.00 | 87.35 | (2.65) |
| Grant | 144.56 | 140.97 | (3.59) |
| Greenbrier | 401.23 | 393.44 | (7.79) |
| Hampshire | 227.28 | 220.77 | (6.51) |
| Hancock | 367.50 | 348.48 | (19.02) |
| Hardy | 139.35 | 137.35 | (2.00) |
| Harrison | 905.17 | 890.12 | (15.05) |
| Jackson | 389.56 | 384.86 | (4.70) |
| Jefferson | 442.99 | 443.70 | 0.71 |
| Kanawha | 2,329.50 | 2,319.09 | (10.41) |
| Lewis | 227.25 | 214.49 | (12.76) |
| Lincoln | 337.90 | 330.39 | (7.51) |
| Logan | 579.80 | 578.60 | (1.20) |
| Marion | 638.60 | 617.79 | (20.81) |
| Marshall | 443.50 | 435.30 | (8.20) |
| Mason | 353.20 | 335.45 | (17.75) |
| Mercer | 733.85 | 731.49 | (2.36) |
| Mineral | 343.35 | 343.35 | 0.00 |
| Mingo | 550.50 | 482.18 | (68.32) |
| Monongalia | 711.39 | 691.21 | (20.18) |
| Monroe | 144.50 | 141.33 | (3.17) |
| Morgan | 157.71 | 150.79 | (6.92) |
| McDowell | 512.00 | 505.89 | (6.11) |
| Nicholas | 372.75 | 355.14 | (17.61) |
| Ohio | 443.78 | 441.78 | (2.00) |
| Pendleton | 106.15 | 102.81 | (3.34) |
| Pleasants | 124.50 | 114.08 | (10.42) |
| Pocahontas | 117.49 | 111.28 | (6.21) |
| Preston | 397.40 | 394.24 | (3.16) |
| Putnam | 604.75 | 594.25 | (10.50) |
| Raleigh | 976.60 | 961.43 | (15.17) |
| Randolph | 355.31 | 353.75 | (1.56) |
| Ritchie | 141.37 | 136.06 | (5.31) |
| Roane | 221.40 | 216.90 | (4.50) |
| Summers | 149.00 | 147.35 | (1.65) |
| Taylor | 203.50 | 201.84 | (1.66) |
| Tucker | 102.71 | 102.04 | (0.67) |
| Tyler | 128.50 | 124.80 | (3.70) |
| Upshur | 310.44 | 308.24 | (2.20) |
| Wayne | 573.20 | 557.30 | (15.90) |
| Webster | 150.45 | 147.91 | (2.54) |
| Wetzel | 274.65 | 266.26 | (8.39) |
| Wirt | 83.50 | 82.10 | (1.40) |
| Wood | 1,074.70 | 1,043.04 | (31.66) |
| Wyoming | 420.00 | 422.57 | 2.57 |
| **TOTALS** | 22,453.57 | 21,960.21 | (493.36) |

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1994-1995.

**TABLE 17.**

County Service Personnel. Fiscal Year 1989-1990

| County | Number Employed | Number Funded | Number Under or (Over) Funding Limit |
|---|---|---|---|
| Barbour | 134.280 | 135.005 | 0.725 |
| Berkeley | 460.421 | 414.148 | (46.273) |
| Boone | 267.010 | 253.137 | (13.873) |
| Braxton | 135.557 | 128.265 | ( 7.292) |
| Brooke | 211.550 | 209.846 | ( 1.704) |
| Cabell | 687.826 | 685.303 | ( 2.523) |
| Calhoun | 84.403 | 79.735 | ( 4.668) |
| Clay | 104.320 | 105.620 | 1.300 |
| Doddridge | 83.195 | 59.654 | (23.541) |
| Fayette | 409.034 | 416.111 | 7.077 |
| Gilmer | 63.507 | 58.636 | ( 4.871) |
| Grant | 88.162 | 89.951 | 1.789 |
| Greenbrier | 277.080 | 267.818 | ( 9.262) |
| Hampshire | 132.197 | 132.879 | 0.682 |
| Hancock | 222.600 | 227.075 | 4.475 |
| Hardy | 84.938 | 82.510 | ( 2.428) |
| Harrison | 542.456 | 548.618 | 6.162 |
| Jackson | 234.361 | 238.046 | 3.685 |
| Jefferson | 231.308 | 240.656 | 9.348 |
| Kanawha | 1,422.979 | 1,524.199 | 101.220 |
| Lewis | 147.619 | 139.882 | ( 7.737) |
| Lincoln | 236.974 | 219.273 | (17.701) |
| Logan | 427.249 | 426.673 | ( .576) |
| Marion | 425.946 | 427.163 | 1.217 |
| Marshall | 297.475 | 287.879 | ( 9.596) |
| Mason | 225.756 | 215.954 | ( 9.802) |
| Mercer | 536.980 | 540.624 | 3.644 |
| Mineral | 215.712 | 215.311 | ( .401) |
| Mingo | 376.601 | 354.759 | (21.842) |
| Monongalia | 427.497 | 429.538 | 2.041 |
| Monroe | 98.735 | 97.452 | ( 1.283) |
| Morgan | 89.568 | 91.717 | 2.149 |
| McDowell | 401.100 | 379.175 | (21.925) |
| Nicholas | 238.211 | 238.091 | ( .120) |
| Ohio | 289.772 | 287.517 | ( 2.255) |
| Pendleton | 67.003 | 61.533 | ( 5.470) |
| Pleasants | 81.345 | 69.279 | (12.066) |
| Pocahontas | 80.339 | 70.029 | (10.310) |
| Preston | 270.898 | 265.588 | ( 5.310) |
| Putnam | 334.996 | 327.705 | ( 7.291) |
| Raleigh | 631.315 | 635.742 | 4.427 |
| Randolph | 214.826 | 221.089 | 6.263 |
| Ritchie | 80.896 | 79.264 | ( 1.632) |
| Roane | 139.958 | 141.615 | 1.657 |
| Summers | 107.250 | 104.841 | ( 2.409) |
| Taylor | 126.996 | 122.914 | ( 4.082) |
| Tucker | 64.000 | 63.300 | ( .700) |
| Tyler | 87.228 | 84.552 | ( 2.676) |
| Upshur | 198.605 | 198.027 | ( .578) |
| Wayne | 368.282 | 366.656 | ( 1.626) |
| Webster | 112.167 | 108.752 | ( 3.415) |
| Wetzel | 169.176 | 175.630 | 6.454 |
| Wirt | 49.876 | 47.184 | ( 2.692) |
| Wood | 697.446 | 692.633 | ( 4.813) |
| Wyoming | 308.394 | 307.010 | ( 1.384) |
| **TOTALS** | 14,503.375 | 14,391.563 | (111.812) |

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1989-1990.

## TABLE 18.

County Service Personnel. Fiscal Year 1990-1991

| County | Number Employed | Number Funded | Number Under or (Over) Funding Limit |
|---|---|---|---|
| Barbour | 127.706 | 126.168 | ( 1.538) |
| Berkeley | 464.192 | 452.510 | (11.682) |
| Boone | 248.309 | 245.423 | ( 2.886) |
| Braxton | 129.959 | 124.133 | ( 5.826) |
| Brooke | 200.969 | 198.675 | ( 2.294) |
| Cabell | 661.248 | 659.588 | ( 1.660) |
| Calhoun | 82.890 | 79.382 | ( 3.508) |
| Clay | 103.820 | 104.320 | 0.500 |
| Doddridge | 70.695 | 60.079 | (10.616) |
| Fayette | 409.821 | 406.470 | ( 3.351) |
| Gilmer | 62.133 | 54.989 | ( 7.144) |
| Grant | 91.367 | 88.162 | ( 3.205) |
| Greenbrier | 275.350 | 255.068 | (20.282) |
| Hampshire | 135.056 | 131.852 | ( 3.204) |
| Hancock | 229.850 | 222.600 | ( 7.250) |
| Hardy | 82.961 | 82.595 | ( .366) |
| Harrison | 541.969 | 542.456 | 0.487 |
| Jackson | 230.185 | 234.361 | 4.176 |
| Jefferson | 249.906 | 231.308 | (18.598) |
| Kanawha | 1,519.501 | 1,422.979 | (96.522) |
| Lewis | 142.139 | 138.842 | ( 3.297) |
| Lincoln | 235.875 | 218.467 | (17.408) |
| Logan | 420.950 | 394.559 | (26.391) |
| Marion | 424.365 | 417.443 | ( 6.922) |
| Marshall | 285.921 | 280.335 | ( 5.586) |
| Mason | 228.283 | 216.895 | (11.388) |
| Mercer | 504.875 | 511.088 | 6.213 |
| Mineral | 210.907 | 209.858 | ( 1.049) |
| Mingo | 380.866 | 334.407 | (46.459) |
| Monongalia | 431.135 | 427.497 | ( 3.638) |
| Monroe | 97.110 | 93.280 | ( 3.830) |
| Morgan | 96.387 | 89.568 | ( 6.819) |
| McDowell | 369.200 | 355.256 | (13.944) |
| Nicholas | 238.216 | 225.436 | (12.780) |
| Ohio | 278.086 | 278.685 | 0.599 |
| Pendleton | 65.117 | 60.851 | ( 4.266) |
| Pleasants | 81.345 | 67.426 | (13.919) |
| Pocahontas | 82.284 | 68.423 | (13.861) |
| Preston | 270.248 | 260.991 | ( 9.257) |
| Putnam | 340.196 | 334.996 | ( 5.200) |
| Raleigh | 620.693 | 620.706 | 0.013 |
| Randolph | 215.788 | 214.560 | ( 1.228) |
| Ritchie | 86.301 | 78.644 | ( 7.657) |
| Roane | 139.795 | 138.385 | ( 1.410) |
| Summers | 106.436 | 100.845 | ( 5.591) |
| Taylor | 135.702 | 116.584 | (19.118) |
| Tucker | 62.800 | 61.943 | ( .857) |
| Tyler | 84.223 | 81.777 | ( 2.446) |
| Upshur | 195.305 | 194.833 | ( .472) |
| Wayne | 378.099 | 358.071 | (20.028) |
| Webster | 110.603 | 103.930 | ( 6.673) |
| Wetzel | 168.122 | 165.807 | ( 2.315) |
| Wirt | 50.889 | 46.890 | ( 3.999) |
| Wood | 718.312 | 670.635 | (47.677) |
| Wyoming | 304.399 | 297.854 | ( 6.545) |
| **TOTALS** | 14,478.859 | 13,958.885 | (519.974) |

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1990-1991.

## TABLE 19.

County Service Personnel. Fiscal Year 1991-1992

| County | Number Employed | Number Funded | Number Under or (Over) Funding Limit |
|---|---|---|---|
| Barbour | 127.872 | 127.706 | ( .166) |
| Berkeley | 454.313 | 455.128 | 0.815 |
| Boone | 261.441 | 243.108 | (18.333) |
| Braxton | 129.312 | 120.292 | ( 9.020) |
| Brooke | 194.816 | 192.556 | ( 2.260) |
| Cabell | 621.045 | 636.867 | 15.822 |
| Calhoun | 83.090 | 76.685 | ( 6.405) |
| Clay | 105.100 | 99.162 | ( 5.938) |
| Doddridge | 73.795 | 58.548 | (15.247) |
| Fayette | 401.731 | 394.978 | ( 6.753) |
| Gilmer | 63.400 | 55.081 | ( 8.319) |
| Grant | 86.814 | 87.324 | 0.510 |
| Greenbrier | 274.345 | 252.722 | (21.623) |
| Hampshire | 134.394 | 130.617 | ( 3.777) |
| Hancock | 221.100 | 224.234 | 3.134 |
| Hardy | 84.015 | 81.264 | ( 2.751) |
| Harrison | 545.760 | 535.036 | (10.724) |
| Jackson | 232.335 | 229.428 | ( 2.907) |
| Jefferson | 255.165 | 249.906 | ( 5.259) |
| Kanawha | 1,468.749 | 1,485.563 | 16.814 |
| Lewis | 139.228 | 133.885 | ( 5.343) |
| Lincoln | 233.088 | 209.702 | (23.386) |
| Logan | 400.780 | 398.601 | ( 2.179) |
| Marion | 435.722 | 409.932 | (25.790) |
| Marshall | 275.670 | 269.589 | ( 6.081) |
| Mason | 220.483 | 211.460 | ( 9.023) |
| Mercer | 519.600 | 491.004 | (28.596) |
| Mineral | 204.592 | 204.710 | 0.118 |
| Mingo | 349.575 | 329.666 | (19.909) |
| Monongalia | 435.397 | 431.135 | ( 4.262) |
| Monroe | 94.480 | 87.912 | ( 6.568) |
| Morgan | 96.047 | 91.605 | ( 4.442) |
| McDowell | 359.600 | 347.651 | (11.949) |
| Nicholas | 239.591 | 228.496 | (11.095) |
| Ohio | 285.034 | 270.249 | (14.785) |
| Pendleton | 60.211 | 60.719 | 0.508 |
| Pleasants | 80.345 | 67.249 | (13.096) |
| Pocahontas | 83.004 | 68.288 | (14.716) |
| Preston | 266.774 | 256.362 | (10.412) |
| Putnam | 345.334 | 340.196 | ( 5.138) |
| Raleigh | 629.339 | 619.102 | (10.237) |
| Randolph | 214.851 | 214.480 | ( .371) |
| Ritchie | 90.432 | 79.785 | (10.647) |
| Roane | 134.411 | 133.186 | ( 1.225) |
| Summers | 100.836 | 95.759 | ( 5.077) |
| Taylor | 121.940 | 120.115 | ( 1.825) |
| Tucker | 63.600 | 60.654 | ( 2.946) |
| Tyler | 82.466 | 79.086 | ( 3.380) |
| Upshur | 194.305 | 193.463 | ( .842) |
| Wayne | 371.573 | 353.215 | (18.358) |
| Webster | 104.000 | 99.725 | ( 4.275) |
| Wetzel | 166.852 | 162.364 | ( 4.488) |
| Wirt | 50.377 | 46.236 | ( 4.141) |
| Wood | 669.290 | 653.972 | (15.318) |
| Wyoming | 293.684 | 290.977 | ( 2.707) |
| **TOTALS** | 14,231.103 | 13,846.735 | (384.368) |

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1991-1992.

**TABLE 20.**

County Service Personnel. Fiscal Year 1992-1993

| County | Number Employed | Number Funded | Number Under or (Over) Funding Limit |
|---|---|---|---|
| Barbour | 128.872 | 127.872 | ( 1.000) |
| Berkeley | 460.845 | 454.313 | ( 6.532) |
| Boone | 238.995 | 233.659 | ( 5.336) |
| Braxton | 124.701 | 118.086 | ( 6.615) |
| Brooke | 190.954 | 192.172 | 1.218 |
| Cabell | 624.120 | 618.961 | ( 5.159) |
| Calhoun | 79.960 | 76.502 | ( 3.458) |
| Clay | 106.600 | 100.330 | ( 6.270) |
| Doddridge | 75.845 | 61.203 | (14.642) |
| Fayette | 402.349 | 396.621 | ( 5.728) |
| Gilmer | 63.700 | 55.264 | ( 8.436) |
| Grant | 88.315 | 86.814 | ( 1.501) |
| Greenbrier | 268.471 | 254.456 | (14.015) |
| Hampshire | 141.474 | 131.321 | (10.153) |
| Hancock | 222.150 | 221.100 | ( 1.050) |
| Hardy | 81.615 | 78.937 | ( 2.678) |
| Harrison | 546.333 | 534.769 | (11.564) |
| Jackson | 230.435 | 229.409 | ( 1.026) |
| Jefferson | 271.315 | 255.165 | (16.150) |
| Kanawha | 1,415.100 | 1,453.803 | 38.703 |
| Lewis | 131.200 | 129.248 | ( 1.952) |
| Lincoln | 230.584 | 203.940 | (26.644) |
| Logan | 403.183 | 390.820 | (12.363) |
| Marion | 412.365 | 401.996 | (10.369) |
| Marshall | 273.370 | 260.815 | (12.555) |
| Mason | 227.043 | 206.396 | (20.647) |
| Mercer | 472.756 | 480.515 | 7.759 |
| Mineral | 201.972 | 201.236 | ( .736) |
| Mingo | 352.608 | 322.590 | (30.018) |
| Monongalia | 429.143 | 432.080 | 2.937 |
| Monroe | 96.594 | 88.479 | ( 8.115) |
| Morgan | 98.104 | 93.853 | ( 4.251) |
| McDowell | 354.185 | 329.571 | (24.614) |
| Nicholas | 243.934 | 229.910 | (14.024) |
| Ohio | 267.182 | 267.535 | 0.353 |
| Pendleton | 61.356 | 60.211 | ( 1.145) |
| Pleasants | 78.535 | 67.081 | (11.454) |
| Pocahontas | 81.412 | 67.452 | (13.960) |
| Preston | 257.671 | 243.442 | (14.229) |
| Putnam | 348.229 | 345.334 | ( 2.895) |
| Raleigh | 613.528 | 617.958 | 4.430 |
| Randolph | 217.271 | 208.907 | ( 8.364) |
| Ritchie | 89.878 | 80.645 | ( 9.233) |
| Roane | 133.151 | 131.963 | (1.188) |
| Summers | 96.836 | 95.147 | ( 1.689) |
| Taylor | 120.445 | 121.293 | 0.848 |
| Tucker | 64.600 | 60.660 | ( 3.940) |
| Tyler | 83.118 | 79.097 | ( 4.021) |
| Upshur | 188.805 | 189.382 | 0.577 |
| Wayne | 355.434 | 344.925 | (10.509) |
| Webster | 95.527 | 95.270 | ( .257) |
| Wetzel | 161.182 | 158.390 | ( 2.792) |
| Wirt | 51.364 | 47.168 | ( 4.196) |
| Wood | 663.057 | 646.666 | (16.391) |
| Wyoming | 281.809 | 285.072 | 3.263 |
| **TOTALS** | 13,999.580 | 13,665.804 | (333.776) |

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1992-1993.

## TABLE 21.

County Service Personnel. Fiscal Year 1993-1994

| County | Number Employed | Number Funded | Number Under or (Over) Funding Limit |
|---|---|---|---|
| Barbour | 125.078 | 126.238 | 1.160 |
| Berkeley | 475.150 | 460.845 | (14.305) |
| Boone | 239.060 | 228.525 | (10.535) |
| Braxton | 125.066 | 116.252 | ( 8.814) |
| Brooke | 187.759 | 188.730 | 0.971 |
| Cabell | 625.298 | 618.090 | ( 7.208) |
| Calhoun | 79.323 | 75.665 | ( 3.658) |
| Clay | 113.600 | 98.656 | (14.944) |
| Doddridge | 74.733 | 58.162 | (16.571) |
| Fayette | 390.806 | 388.597 | ( 2.209) |
| Gilmer | 62.850 | 55.968 | ( 6.882) |
| Grant | 89.316 | 86.336 | (2.980) |
| Greenbrier | 268.918 | 248.506 | (20.412) |
| Hampshire | 141.591 | 135.435 | ( 6.156) |
| Hancock | 229.950 | 222.150 | ( 7.800) |
| Hardy | 82.165 | 81.615 | ( .550) |
| Harrison | 537.110 | 531.929 | ( 5.181) |
| Jackson | 228.006 | 228.200 | 0.194 |
| Jefferson | 282.840 | 267.903 | (14.937) |
| Kanawha | 1,429.337 | 1,415.100 | (14.237) |
| Lewis | 132.325 | 128.200 | ( 4.125) |
| Lincoln | 224.364 | 199.998 | (24.366) |
| Logan | 390.124 | 379.453 | (10.671) |
| Marion | 395.986 | 395.168 | ( .818) |
| Marshall | 270.025 | 259.700 | (10.325) |
| Mason | 219.348 | 202.653 | (16.695) |
| Mercer | 460.526 | 467.233 | 6.707 |
| Mineral | 203.576 | 201.972 | ( 1.604) |
| Mingo | 347.403 | 316.161 | (31.242) |
| Monongalia | 427.212 | 429.143 | 1.931 |
| Monroe | 96.019 | 86.968 | ( 9.051) |
| Morgan | 97.616 | 93.072 | ( 4.544) |
| McDowell | 297.150 | 313.318 | 16.168 |
| Nicholas | 238.238 | 229.145 | ( 9.093) |
| Ohio | 277.885 | 267.182 | (10.703) |
| Pendleton | 60.193 | 60.943 | 0.750 |
| Pleasants | 79.535 | 67.188 | (12.347) |
| Pocahontas | 76.049 | 66.631 | ( 9.418) |
| Preston | 253.529 | 239.760 | (13.769) |
| Putnam | 351.408 | 348.229 | ( 3.179) |
| Raleigh | 612.583 | 611.230 | ( 1.353) |
| Randolph | 213.551 | 208.466 | ( 5.085) |
| Ritchie | 102.030 | 80.993 | (21.037) |
| Roane | 136.996 | 131.214 | ( 5.782) |
| Summers | 90.386 | 92.021 | 1.635 |
| Taylor | 123.345 | 119.008 | ( 4.337) |
| Tucker | 64.450 | 61.031 | ( 3.419) |
| Tyler | 83.518 | 77.098 | ( 6.420) |
| Upshur | 187.605 | 188.548 | 0.943 |
| Wayne | 350.086 | 349.351 | ( .735) |
| Webster | 97.265 | 92.573 | ( 4.692) |
| Wetzel | 154.561 | 157.366 | 2.805 |
| Wirt | 51.364 | 49.066 | ( 2.298) |
| Wood | 680.424 | 642.250 | (38.174) |
| Wyoming | 269.671 | 276.800 | 7.129 |
| **TOTALS** | 13,904.302 | 13,522.034 | (382.268) |

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1993-1994.

## TABLE 22.

County Service Personnel. Fiscal Year 1994-1995

| County | Number Employed | Number Funded | Number Under or (Over) Funding Limit |
|---|---|---|---|
| Barbour | 125.509 | 122.005 | (3.504) |
| Berkeley | 482.060 | 470.175 | (11.885) |
| Boone | 241.635 | 223.238 | (18.397) |
| Braxton | 127.166 | 117.112 | (10.054) |
| Brooke | 189.522 | 183.476 | (6.046) |
| Cabell | 630.823 | 604.561 | (26.262) |
| Calhoun | 78.110 | 75.653 | (2.457) |
| Clay | 102.200 | 97.266 | (4.934) |
| Doddridge | 74.384 | 59.557 | (14.827) |
| Fayette | 391.983 | 383.725 | (8.258) |
| Gilmer | 61.000 | 54.236 | (6.764) |
| Grant | 84.024 | 85.741 | 1.717 |
| Greenbrier | 267.165 | 250.036 | (17.129) |
| Hampshire | 144.429 | 137.289 | (7.140) |
| Hancock | 226.460 | 221.461 | (4.999) |
| Hardy | 83.665 | 82.165 | (1.500) |
| Harrison | 532.995 | 522.027 | (10.968) |
| Jackson | 227.130 | 227.434 | 0.304 |
| Jefferson | 281.654 | 270.451 | (11.203) |
| Kanawha | 1,399.501 | 1,409.420 | 9.919 |
| Lewis | 135.625 | 127.297 | (8.328) |
| Lincoln | 223.058 | 194.218 | (28.840) |
| Logan | 368.293 | 364.225 | (4.068) |
| Marion | 401.117 | 385.260 | (15.857) |
| Marshall | 273.047 | 257.237 | (15.810) |
| Mason | 222.628 | 201.013 | (21.615) |
| Mercer | 461.435 | 445.081 | (16.354) |
| Mineral | 210.866 | 202.666 | (8.200) |
| Mingo | 340.625 | 306.431 | (34.194) |
| Monongalia | 429.419 | 427.212 | (2.207) |
| Monroe | 90.351 | 86.983 | (3.368) |
| Morgan | 100.704 | 92.839 | (7.865) |
| McDowell | 300.900 | 297.150 | (3.750) |
| Nicholas | 239.540 | 224.425 | (15.115) |
| Ohio | 273.130 | 272.636 | (0.494) |
| Pendleton | 61.993 | 60.193 | (1.800) |
| Pleasants | 79.566 | 65.748 | (13.818) |
| Pocahontas | 74.271 | 66.685 | (7.586) |
| Preston | 246.351 | 231.752 | (14.599) |
| Putnam | 359.184 | 351.408 | (7.776) |
| Raleigh | 613.442 | 596.066 | (17.376) |
| Randolph | 221.425 | 209.304 | (12.121) |
| Ritchie | 99.840 | 80.765 | (19.075) |
| Roane | 135.213 | 130.897 | (4.316) |
| Summers | 95.252 | 86.616 | (8.636) |
| Taylor | 122.740 | 119.529 | (3.211) |
| Tucker | 64.450 | 60.518 | (3.932) |
| Tyler | 85.469 | 72.921 | (12.548) |
| Upshur | 187.005 | 185.425 | (1.580) |
| Wayne | 359.903 | 341.828 | (18.075) |
| Webster | 101.370 | 89.685 | (11.685) |
| Wetzel | 162.809 | 154.561 | (8.248) |
| Wirt | 51.464 | 49.851 | (1.613) |
| Wood | 653.225 | 634.099 | (19.126) |
| Wyoming | 270.709 | 264.154 | (6.555) |
| **TOTALS** | 13,867.834 | 13,333.706 | (534.128) |

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1994-1995.

**TABLE 23.**
County Deficits
Number of Employees Over State Funding Limit
Fiscal Year 1994-1995

| County | Deficit | Aggregate Number of Employees Over State Funding Allowed |
|---|---|---|
| 1. Braxton | $ (431,974) | 12.814 |
| 2. Clay | (214,171) | 18.184 |
| 3. Grant | (119,799) | 1.873 |
| 4. Hardy | (94,360) | 3.500 |
| 5. Harrison | (757,689) | 26.018 |
| 6. Lincoln | (200,993) | 36.350 |
| 7. Mingo | (3,910,836) | 102.514 |
| 8. Monroe | (362,573) | 6.538 |
| 9. Nicholas | (314,728) | 32.725 |
| 10. Pendleton | (167,135) | 5.140 |
| 11. Randolph | (516,905) | 13.681 |
| 12. Ritchie | (197,133) | 24.385 |
| 13. Roane | (16,753) | 8.816 |
| 14. Summers | (281,951) | 10.286 |
| 15. Tucker | (96,759) | 4.602 |
| 16. Webster | (273,826) | 14.225 |

Data Source: Unaudited Financial Statements of the respective counties and West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1994-1995.

**TABLE 24.**

Excess Levy Revenue Per Pupil

Fiscal Year 1994-1995

| County | Calculated Excess Levy Collections | Enrollment | Excess Levy Revenues Per Pupil |
|---|---|---|---|
| 1. Pleasants | $2,475,497 | 1,428 | $1,734 |
| 2. Marshall | 7,268,434 | 5,872 | 1,238 |
| 3. Boone | 5,156,996 | 4,893 | 1,054 |
| 4. Hancock | 5,048,566 | 4,978 | 1,014 |
| 5. Kanawha | 31,668,713 | 32,559 | 973 |
| 6. Tyler | 1,558,921 | 1,666 | 936 |
| 7. Mason | 4,334,976 | 4,636 | 935 |
| 8. Cabell | 12,781,206 | 14,000 | 913 |
| 9. Morgan | 1,979,101 | 2,178 | 909 |
| 10. Jefferson | 5,687,465 | 6,340 | 897 |
| 11. Putnam | 7,366,465 | 8,362 | 881 |
| 12. Brooke | 3,566,581 | 4,060 | 878 |
| 13. Mingo | 5,952,629 | 6,781 | 878 |
| 14. Berkeley | 8,999,140 | 11,036 | 815 |
| 15. Jackson | 4,041,021 | 5,152 | 784 |
| 16. Ohio | 4,924,784 | 6,327 | 778 |
| 17. Harrison | 9,170,519 | 11,818 | 776 |
| 18. Doddridge | 1,058,059 | 1,396 | 758 |
| 19. Marion | 6,346,677 | 8,881 | 715 |
| 20. Wood | 10,472,185 | 14,645 | 715 |
| 21. Wyoming | 3,756,602 | 5,771 | 651 |
| 22. Raleigh | 8,655,485 | 13,322 | 650 |
| 23. Mercer | 6,385,618 | 10,235 | 624 |
| 24. Mineral | 2,904,913 | 4,695 | 619 |
| 25. Wayne | 4,609,275 | 7,751 | 595 |
| 26. Lewis | 1,728,286 | 2,931 | 590 |
| 27. Wetzel | 2,149,263 | 3,744 | 574 |
| 28. Fayette | 4,902,252 | 8,579 | 571 |
| 29. Logan | 4,531,845 | 7,967 | 569 |
| 30. Monongalia | 5,344,960 | 9,923 | 539 |
| 31. Ritchie | 917,057 | 1,859 | 493 |
| 32. McDowell | 3,132,543 | 6,522 | 480 |
| 33. Lincoln | 1,924,852 | 4,371 | 440 |
| 34. Greenbrier | 2,324,965 | 5,822 | 399 |
| 35. Gilmer | 485,548 | 1,268 | 383 |
| 36. Wirt | 443,463 | 1,182 | 375 |
| 37. Hampshire | 1,139,049 | 3,256 | 350 |
| 38. Nicholas | 1,507,886 | 5,083 | 297 |
| 39. Taylor | 784,057 | 2,757 | 284 |

Data Source: School Finance Division, West Virginia Department of Education.

**TABLE 25.**
Student Density Ranking
Sparsely Populated Counties

| | County | Students per Square Mile | | County | Students per Square Mile |
|---|---|---|---|---|---|
| 1. | Pocahontas | 1.64 | 15. | Summers | 5.27 |
| 2. | Pendleton | 2.09 | 16. | Calhoun | 5.96 |
| 3. | Tucker | 3.32 | 17. | Greenbrier | 6.01 |
| 4. | Hardy | 3.38 | 18. | Clay | 6.21 |
| 5. | Webster | 3.70 | 19. | Roane | 6.34 |
| 6. | Gilmer | 3.84 | 20. | Tyler | 6.65 |
| 7. | Grant | 3.95 | 21. | Lewis | 7.53 |
| 8. | Ritchie | 4.10 | 22. | Nicholas | 7.82 |
| 9. | Monroe | 4.31 | 23. | Barbour | 8.15 |
| 10. | Doddridge | 4.35 | 24. | Preston | 8.28 |
| 11. | Randolph | 4.83 | 25. | Morgan | 9.77 |
| 12. | Wirt | 5.03 | 26. | Boone | 9.91 |
| 13. | Braxton | 5.19 | 27. | Lincoln | 9.96 |
| 14. | Hampshire | 5.21 | | | |

Note: Sparsely populated counties are defined as counties with 10 students or fewer per square mile, based on 1994-1995 enrollment.

**TABLE 26.**
Student Density Ranking
Counties Above 10 Students Per Square Mile 1994-95

| | County | Students per Square Mile | | County | Students per Square Mile |
|---|---|---|---|---|---|
| 1. | Mason | 10.41 | 15. | Raleigh | 22.44 |
| 2. | Wetzel | 10.54 | 16. | Putnam | 24.46 |
| 3. | Pleasants | 10.75 | 17. | Mercer | 24.93 |
| 4. | Jackson | 10.94 | 18. | Monongalia | 28.22 |
| 5. | Wyoming | 11.50 | 19. | Harrison | 29.42 |
| 6. | Upshur | 12.13 | 20. | Marion | 29.43 |
| 7. | McDowell | 12.19 | 21. | Jefferson | 31.35 |
| 8. | Fayette | 13.22 | 22. | Berkeley | 35.71 |
| 9. | Mineral | 14.57 | 23. | Kanawha | 36.54 |
| 10. | Wayne | 15.57 | 24. | Wood | 39.56 |
| 11. | Taylor | 15.70 | 25. | Brooke | 43.95 |
| 12. | Mingo | 16.00 | 26. | Cabell | 50.00 |
| 13. | Logan | 17.49 | 27. | Hancock | 56.43 |
| 14. | Marshall | 19.25 | 28. | Ohio | 58.20 |

## TABLE 27.

Counties Without an Excess Levy 1994-95

| County | Enrollment | Students per Square Mile |
|---|---|---|
| 1. Barbour | 2,794 | 8.15 |
| 2. Braxton | 2,684 | 5.19 |
| 3. Calhoun | 1,644 | 5.96 |
| 4. Clay | 2,151 | 6.21 |
| 5. Grant | 1,896 | 3.95 |
| 6. Hardy | 1,926 | 3.38 |
| 7. Monroe | 1,903 | 4.31 |
| 8. Pendleton | 1,462 | 2.09 |
| 9. Pocahontas | 1,537 | 1.64 |
| 10. Preston | 5,212 | 8.28 |
| 11. Randolph | 4,895 | 4.83 |
| 12. Roane | 3,070 | 6.34 |
| 13. Summers | 1,939 | 5.27 |
| 14. Tucker | 1,396 | 3.32 |
| 15. Upshur | 4,158 | 12.13 |
| 16. Webster | 2,010 | 3.70 |

Note: All but Upshur County are "sparsely populated" (10 students or fewer per square mile)

**TABLE 28.**

County Boards of Education. Transportation Costs.
Fiscal Year 1989-1990

| County | State Allowance For Costs | Operation & Maintenance Costs | Estimated "Unfunded" Costs |
|---|---|---|---|
| Barbour | $100,337 | $125,421 | $25,084 |
| Berkeley | 429,166 | 536,458 | 107,292 |
| Boone | 347,395 | 434,244 | 86,849 |
| Braxton | 201,213 | 251,516 | 50,303 |
| Brooke | 202,558 | 253,198 | 50,640 |
| Cabell | 453,413 | 566,766 | 113,353 |
| Calhoun | 124,730 | 155,913 | 31,183 |
| Clay | 319,262 | 399,078 | 79,816 |
| Doddridge | 96,661 | 120,826 | 24,165 |
| Fayette | 443,527 | 554,409 | 110,882 |
| Gilmer | 71,198 | 88,998 | 17,800 |
| Grant | 69,417 | 86,771 | 17,354 |
| Greenbrier | 214,817 | 268,521 | 53,704 |
| Hampshire | 197,996 | 247,495 | 49,499 |
| Hancock | 215,054 | 268,818 | 53,764 |
| Hardy | 112,949 | 141,186 | 28,237 |
| Harrison | 374,162 | 467,703 | 93,541 |
| Jackson | 241,086 | 301,358 | 60,272 |
| Jefferson | 307,306 | 384,133 | 76,827 |
| Kanawha | 729,367 | 911,709 | 182,342 |
| Lewis | 76,724 | 95,905 | 19,181 |
| Lincoln | 330,464 | 413,080 | 82,616 |
| Logan | 359,088 | 448,860 | 89,772 |
| Marion | 336,127 | 420,159 | 84,032 |
| Marshall | 308,353 | 385,441 | 77,088 |
| Mason | 222,631 | 278,289 | 55,658 |
| Mercer | 400,904 | 501,130 | 100,226 |
| Mineral | 215,541 | 269,426 | 53,885 |
| Mingo | 282,439 | 353,049 | 70,610 |
| Monongalia | 398,388 | 497,985 | 99,597 |
| Monroe | 82,966 | 103,708 | 20,742 |
| Morgan | 96,331 | 120,414 | 24,083 |
| McDowell | 342,475 | 428,094 | 85,619 |
| Nicholas | 324,527 | 405,659 | 81,132 |
| Ohio | 185,705 | 232,131 | 46,426 |
| Pendleton | 118,763 | 148,454 | 29,691 |
| Pleasants | 83,717 | 104,646 | 20,929 |
| Pocahontas | 109,827 | 137,284 | 27,457 |
| Preston | 246,146 | 307,683 | 61,537 |
| Putnam | 361,923 | 452,404 | 90,481 |
| Raleigh | 798,086 | 997,608 | 199,522 |
| Randolph | 180,678 | 225,848 | 45,170 |
| Ritchie | 93,263 | 116,579 | 23,316 |
| Roane | 190,148 | 237,685 | 47,537 |
| Summers | 126,887 | 158,609 | 31,722 |
| Taylor | 148,148 | 185,185 | 37,037 |
| Tucker | 69,991 | 87,489 | 17,498 |
| Tyler | 125,658 | 157,073 | 31,415 |
| Upshur | 151,498 | 189,373 | 37,875 |
| Wayne | 521,805 | 652,256 | 130,451 |
| Webster | 127,345 | 159,181 | 31,836 |
| Wetzel | 135,896 | 169,870 | 33,974 |
| Wirt | 40,246 | 50,308 | 10,062 |
| Wood | 630,600 | 788,250 | 157,650 |
| Wyoming | 359,945 | 449,931 | 89,986 |
| **TOTALS** | $13,834,847 | $17,293,567 | $3,458,720 |

Data Source: School Finance Division, West Virginia Department of Education.

**TABLE 29.**

County Boards of Education. Transportation Costs.
Fiscal Year 1990-1991

| County | State Allowance For Costs | Operation & Maintenance Costs | Estimated "Unfunded" Costs |
|---|---|---|---|
| Barbour | $ 122,083 | $ 152,604 | $ 30,521 |
| Berkeley | 393,992 | 492,490 | 98,498 |
| Boone | 369,744 | 462,180 | 92,436 |
| Braxton | 221,477 | 276,846 | 55,369 |
| Brooke | 190,205 | 237,756 | 47,551 |
| Cabell | 526,586 | 658,232 | 131,646 |
| Calhoun | 130,530 | 163,163 | 32,633 |
| Clay | 349,415 | 436,769 | 87,354 |
| Doddridge | 106,342 | 132,928 | 26,586 |
| Fayette | 475,956 | 594,945 | 118,989 |
| Gilmer | 81,849 | 102,311 | 20,462 |
| Grant | 70,989 | 88,736 | 17,747 |
| Greenbrier | 206,736 | 258,420 | 51,684 |
| Hampshire | 233,790 | 292,238 | 58,448 |
| Hancock | 218,611 | 273,264 | 54,653 |
| Hardy | 133,524 | 166,905 | 33,381 |
| Harrison | 368,957 | 461,196 | 92,239 |
| Jackson | 258,106 | 322,633 | 64,527 |
| Jefferson | 340,842 | 426,053 | 85,211 |
| Kanawha | 692,964 | 866,205 | 173,241 |
| Lewis | 96,400 | 120,500 | 24,100 |
| Lincoln | 398,174 | 497,718 | 99,544 |
| Logan | 363,342 | 454,178 | 90,836 |
| Marion | 460,420 | 575,525 | 115,105 |
| Marshall | 292,935 | 366,169 | 73,234 |
| Mason | 215,081 | 268,851 | 53,770 |
| Mercer | 405,085 | 506,356 | 101,271 |
| Mineral | 217,979 | 272,474 | 54,495 |
| Mingo | 321,529 | 401,911 | 80,382 |
| Monongalia | 474,443 | 593,054 | 118,611 |
| Monroe | 153,151 | 191,439 | 38,288 |
| Morgan | 80,178 | 100,222 | 20,044 |
| McDowell | 335,997 | 419,996 | 83,999 |
| Nicholas | 371,527 | 464,409 | 92,882 |
| Ohio | 236,008 | 295,010 | 59,002 |
| Pendleton | 101,914 | 127,393 | 25,479 |
| Pleasants | 85,344 | 106,680 | 21,336 |
| Pocahontas | 105,009 | 131,261 | 26,252 |
| Preston | 283,378 | 354,223 | 70,845 |
| Putnam | 380,164 | 475,205 | 95,041 |
| Raleigh | 747,751 | 934,689 | 186,938 |
| Randolph | 348,531 | 435,664 | 87,133 |
| Ritchie | 121,148 | 151,435 | 30,287 |
| Roane | 194,495 | 243,119 | 48,624 |
| Summers | 131,878 | 164,848 | 32,970 |
| Taylor | 166,730 | 208,413 | 41,683 |
| Tucker | 75,838 | 94,798 | 18,960 |
| Tyler | 115,994 | 144,993 | 28,999 |
| Upshur | 173,261 | 216,576 | 43,315 |
| Wayne | 552,352 | 690,440 | 138,088 |
| Webster | 132,458 | 165,573 | 33,115 |
| Wetzel | 180,654 | 225,818 | 45,164 |
| Wirt | 47,998 | 59,998 | 12,000 |
| Wood | 674,956 | 843,695 | 168,739 |
| Wyoming | 321,030 | 401,288 | 80,258 |
| **TOTALS** | $14,855,830 | $18,569,795 | $3,713,965 |

Data Source: School Finance Division, West Virginia Department of Education.

**TABLE 30.**

County Boards of Education. Transportation Costs.
Fiscal Year 1991-1992

| County | State Allowance For Costs | Operation & Maintenance Costs | Estimated "Unfunded" Costs |
|---|---|---|---|
| Barbour | $ 114,239 | $ 142,799 | $ 28,560 |
| Berkeley | 454,534 | 568,168 | 113,634 |
| Boone | 344,174 | 430,218 | 86,044 |
| Braxton | 192,791 | 240,989 | 48,198 |
| Brooke | 134,098 | 167,623 | 33,525 |
| Cabell | 536,326 | 670,408 | 134,082 |
| Calhoun | 118,075 | 147,594 | 29,519 |
| Clay | 322,640 | 403,300 | 80,660 |
| Doddridge | 101,727 | 127,159 | 25,432 |
| Fayette | 419,317 | 524,146 | 104,829 |
| Gilmer | 97,433 | 121,791 | 24,358 |
| Grant | 66,586 | 83,233 | 16,647 |
| Greenbrier | 196,333 | 245,416 | 49,083 |
| Hampshire | 202,444 | 253,055 | 50,611 |
| Hancock | 170,162 | 212,703 | 42,541 |
| Hardy | 118,701 | 148,376 | 29,675 |
| Harrison | 355,336 | 444,170 | 88,834 |
| Jackson | 277,486 | 346,858 | 69,372 |
| Jefferson | 319,342 | 399,178 | 79,836 |
| Kanawha | 757,431 | 946,789 | 189,358 |
| Lewis | 82,664 | 103,330 | 20,666 |
| Lincoln | 304,051 | 380,064 | 76,013 |
| Logan | 363,103 | 453,879 | 90,776 |
| Marion | 357,017 | 446,271 | 89,254 |
| Marshall | 264,128 | 330,160 | 66,032 |
| Mason | 194,364 | 242,955 | 48,591 |
| Mercer | 347,099 | 433,874 | 86,775 |
| Mineral | 220,555 | 275,694 | 55,139 |
| Mingo | 291,134 | 363,918 | 72,784 |
| Monongalia | 472,480 | 590,600 | 118,120 |
| Monroe | 89,593 | 111,991 | 22,398 |
| Morgan | 76,012 | 95,015 | 19,003 |
| McDowell | 295,139 | 368,924 | 73,785 |
| Nicholas | 329,254 | 411,568 | 82,314 |
| Ohio | 165,703 | 207,129 | 41,426 |
| Pendleton | 105,812 | 132,265 | 26,453 |
| Pleasants | 81,255 | 101,569 | 20,314 |
| Pocahontas | 92,795 | 115,994 | 23,199 |
| Preston | 309,617 | 387,021 | 77,404 |
| Putnam | 325,473 | 406,841 | 81,368 |
| Raleigh | 655,276 | 819,095 | 163,819 |
| Randolph | 217,792 | 272,240 | 54,448 |
| Ritchie | 111,277 | 139,096 | 27,819 |
| Roane | 182,336 | 227,920 | 45,584 |
| Summers | 108,579 | 135,724 | 27,145 |
| Taylor | 152,810 | 191,013 | 38,203 |
| Tucker | 57,069 | 71,336 | 14,267 |
| Tyler | 123,104 | 153,880 | 30,776 |
| Upshur | 154,071 | 192,589 | 38,518 |
| Wayne | 447,726 | 559,658 | 111,932 |
| Webster | 109,205 | 136,506 | 27,301 |
| Wetzel | 179,945 | 224,931 | 44,986 |
| Wirt | 34,191 | 42,739 | 8,548 |
| Wood | 648,653 | 810,816 | 162,163 |
| Wyoming | 367,674 | 459,593 | 91,919 |
| **TOTALS** | $13,616,131 | $17,020,171 | $3,404,040 |

Data Source: School Finance Division, West Virginia Department of Education.

**TABLE 31.**

County Boards of Education. Transportation Costs.
Fiscal Year 1992-1993

| County | State Allowance For Costs | Operation & Maintenance Costs | Estimated "Unfunded" Costs |
|---|---|---|---|
| Barbour | $ 104,915 | $ 131,144 | $ 26,229 |
| Berkeley | 402,874 | 503,593 | 100,719 |
| Boone | 363,341 | 454,176 | 90,835 |
| Braxton | 206,855 | 258,569 | 51,714 |
| Brooke | 151,602 | 189,503 | 37,901 |
| Cabell | 476,883 | 596,104 | 119,221 |
| Calhoun | 119,450 | 149,313 | 29,863 |
| Clay | 320,751 | 400,939 | 80,188 |
| Doddridge | 109,273 | 136,591 | 27,318 |
| Fayette | 530,245 | 662,806 | 132,561 |
| Gilmer | 82,416 | 103,020 | 20,604 |
| Grant | 64,085 | 80,106 | 16,021 |
| Greenbrier | 177,847 | 222,309 | 44,462 |
| Hampshire | 180,509 | 225,636 | 45,127 |
| Hancock | 193,212 | 241,515 | 48,303 |
| Hardy | 106,354 | 132,943 | 26,589 |
| Harrison | 282,446 | 353,058 | 70,612 |
| Jackson | 209,719 | 262,149 | 52,430 |
| Jefferson | 308,400 | 385,500 | 77,100 |
| Kanawha | 871,560 | 1,089,450 | 217,890 |
| Lewis | 76,596 | 95,745 | 19,149 |
| Lincoln | 308,233 | 385,291 | 77,058 |
| Logan | 338,322 | 422,903 | 84,581 |
| Marion | 281,800 | 352,250 | 70,450 |
| Marshall | 264,585 | 330,731 | 66,146 |
| Mason | 182,965 | 228,706 | 45,741 |
| Mercer | 383,712 | 479,640 | 95,928 |
| Mineral | 197,181 | 246,476 | 49,295 |
| Mingo | 312,790 | 390,988 | 78,198 |
| Monongalia | 561,663 | 702,079 | 140,416 |
| Monroe | 74,902 | 93,628 | 18,726 |
| Morgan | 70,798 | 88,498 | 17,700 |
| McDowell | 257,028 | 321,285 | 64,257 |
| Nicholas | 352,475 | 440,594 | 88,119 |
| Ohio | 171,278 | 214,098 | 42,820 |
| Pendleton | 92,537 | 115,671 | 23,134 |
| Pleasants | 66,881 | 83,601 | 16,720 |
| Pocahontas | 92,864 | 116,080 | 23,216 |
| Preston | 286,933 | 358,666 | 71,733 |
| Putnam | 333,397 | 416,746 | 83,349 |
| Raleigh | 625,914 | 782,393 | 156,479 |
| Randolph | 179,780 | 224,725 | 44,945 |
| Ritchie | 127,207 | 159,009 | 31,802 |
| Roane | 174,949 | 218,686 | 43,737 |
| Summers | 115,497 | 144,371 | 28,874 |
| Taylor | 165,109 | 206,386 | 41,277 |
| Tucker | 52,966 | 66,208 | 13,242 |
| Tyler | 112,651 | 140,814 | 28,163 |
| Upshur | 189,739 | 237,174 | 47,435 |
| Wayne | 516,468 | 645,585 | 129,117 |
| Webster | 106,247 | 132,809 | 26,562 |
| Wetzel | 159,827 | 199,784 | 39,957 |
| Wirt | 37,308 | 46,635 | 9,327 |
| Wood | 632,805 | 791,006 | 158,201 |
| Wyoming | 429,697 | 537,121 | 107,424 |
| **TOTALS** | $13,595,841 | $16,994,806 | $3,398,965 |

Data Source: School Finance Division, West Virginia Department of Education.

**TABLE 32.**

County Boards of Education. Transportation Costs.
Fiscal Year 1993-1994

| County | State Allowance For Costs | Operation & Maintenance Costs | Estimated "Unfunded" Costs |
|---|---|---|---|
| Barbour | $114,060 | $142,575 | $28,515 |
| Berkeley | 424,036 | 530,045 | 106,009 |
| Boone | 324,808 | 406,010 | 81,202 |
| Braxton | 198,551 | 248,189 | 49,638 |
| Brooke | 108,774 | 135,968 | 27,194 |
| Cabell | 436,110 | 545,138 | 109,028 |
| Calhoun | 110,722 | 138,403 | 27,681 |
| Clay | 287,386 | 359,233 | 71,847 |
| Doddridge | 89,018 | 111,273 | 22,255 |
| Fayette | 448,211 | 560,264 | 112,053 |
| Gilmer | 77,874 | 97,343 | 19,469 |
| Grant | 68,173 | 85,216 | 17,043 |
| Greenbrier | 172,186 | 215,233 | 43,047 |
| Hampshire | 184,617 | 230,771 | 46,154 |
| Hancock | 193,805 | 242,256 | 48,451 |
| Hardy | 110,712 | 138,390 | 27,678 |
| Harrison | 308,572 | 385,715 | 77,143 |
| Jackson | 219,115 | 273,894 | 54,779 |
| Jefferson | 242,921 | 303,651 | 60,730 |
| Kanawha | 736,836 | 921,045 | 184,209 |
| Lewis | 81,125 | 101,406 | 20,281 |
| Lincoln | 268,151 | 335,189 | 67,038 |
| Logan | 358,286 | 447,858 | 89,572 |
| Marion | 300,271 | 375,339 | 75,068 |
| Marshall | 228,542 | 285,678 | 57,136 |
| Mason | 171,038 | 213,798 | 42,760 |
| Mercer | 328,357 | 410,446 | 82,089 |
| Mineral | 167,435 | 209,294 | 41,859 |
| Mingo | 274,478 | 343,098 | 68,620 |
| Monongalia | 483,771 | 604,714 | 120,943 |
| Monroe | 51,411 | 64,264 | 12,853 |
| Morgan | 57,753 | 72,191 | 14,438 |
| McDowell | 248,591 | 310,739 | 62,148 |
| Nicholas | 334,786 | 418,483 | 83,697 |
| Ohio | 147,831 | 184,789 | 36,958 |
| Pendleton | 89,336 | 111,670 | 22,334 |
| Pleasants | 101,810 | 127,263 | 25,453 |
| Pocahontas | 92,256 | 115,320 | 23,064 |
| Preston | 268,967 | 336,209 | 67,242 |
| Putnam | 298,330 | 372,913 | 74,583 |
| Raleigh | 552,878 | 691,098 | 138,220 |
| Randolph | 136,621 | 170,776 | 34,155 |
| Ritchie | 115,912 | 144,890 | 28,978 |
| Roane | 160,580 | 200,725 | 40,145 |
| Summers | 83,227 | 104,034 | 20,807 |
| Taylor | 120,068 | 150,085 | 30,017 |
| Tucker | 60,129 | 75,161 | 15,032 |
| Tyler | 110,708 | 138,385 | 27,677 |
| Upshur | 127,286 | 159,108 | 31,822 |
| Wayne | 501,180 | 626,475 | 125,295 |
| Webster | 98,965 | 123,706 | 24,741 |
| Wetzel | 178,233 | 222,791 | 44,558 |
| Wirt | 34,529 | 43,161 | 8,632 |
| Wood | 564,100 | 705,125 | 141,025 |
| Wyoming | 301,234 | 376,543 | 75,309 |
| **TOTALS** | $12,354,662 | $15,443,336 | $3,088,674 |

Data Source: School Finance Division, West Virginia Department of Education.

**TABLE 33.**

County Boards of Education. Transportation Costs.
Fiscal Year 1994-1995

| County | State Allowance For Costs | Operation & Maintenance Costs | Estimated "Unfunded" Costs |
|---|---|---|---|
| Barbour | $113,465 | $141,831 | $28,366 |
| Berkeley | 464,814 | 581,017 | 116,203 |
| Boone | 276,276 | 345,345 | 69,069 |
| Braxton | 206,155 | 257,694 | 51,539 |
| Brooke | 41,473 | 51,841 | 10,368 |
| Cabell | 526,236 | 657,795 | 131,559 |
| Calhoun | 108,521 | 135,651 | 27,130 |
| Clay | 294,967 | 368,709 | 73,742 |
| Doddridge | 104,861 | 131,076 | 26,215 |
| Fayette | 465,872 | 582,340 | 116,468 |
| Gilmer | 81,681 | 102,101 | 20,420 |
| Grant | 61,647 | 77,059 | 15,412 |
| Greenbrier | 193,868 | 242,335 | 48,467 |
| Hampshire | 153,584 | 191,980 | 38,396 |
| Hancock | 159,213 | 199,016 | 39,803 |
| Hardy | 97,735 | 122,169 | 24,434 |
| Harrison | 289,222 | 361,528 | 72,306 |
| Jackson | 272,111 | 340,139 | 68,028 |
| Jefferson | 269,515 | 336,894 | 67,379 |
| Kanawha | 795,270 | 994,088 | 198,818 |
| Lewis | 89,982 | 112,478 | 22,496 |
| Lincoln | 312,806 | 391,008 | 78,202 |
| Logan | 351,214 | 439,018 | 87,804 |
| Marion | 362,736 | 453,420 | 90,684 |
| Marshall | 241,360 | 301,700 | 60,340 |
| Mason | 164,976 | 206,220 | 41,244 |
| Mercer | 331,331 | 414,164 | 82,833 |
| Mineral | 177,396 | 221,745 | 44,349 |
| Mingo | 250,732 | 313,415 | 62,683 |
| Monongalia | 459,785 | 574,731 | 114,946 |
| Monroe | 67,113 | 83,891 | 16,778 |
| Morgan | 59,011 | 73,764 | 14,753 |
| McDowell | 161,912 | 202,390 | 40,478 |
| Nicholas | 484,767 | 605,959 | 121,192 |
| Ohio | 156,650 | 195,813 | 39,163 |
| Pendleton | 89,076 | 111,345 | 22,269 |
| Pleasants | 85,466 | 106,833 | 21,367 |
| Pocahontas | 90,814 | 113,518 | 22,704 |
| Preston | 259,338 | 324,173 | 64,835 |
| Putnam | 411,898 | 514,873 | 102,975 |
| Raleigh | 549,243 | 686,554 | 137,311 |
| Randolph | 160,885 | 201,106 | 40,221 |
| Ritchie | 124,464 | 155,580 | 31,116 |
| Roane | 178,943 | 223,679 | 44,736 |
| Summers | 86,111 | 107,639 | 21,528 |
| Taylor | 141,896 | 177,370 | 35,474 |
| Tucker | 65,194 | 81,492 | 16,298 |
| Tyler | 105,158 | 131,448 | 26,290 |
| Upshur | 145,470 | 181,838 | 36,368 |
| Wayne | 559,161 | 698,951 | 139,790 |
| Webster | 90,635 | 113,294 | 22,659 |
| Wetzel | 190,648 | 238,310 | 47,662 |
| Wirt | 31,620 | 39,525 | 7,905 |
| Wood | 566,603 | 708,254 | 141,651 |
| Wyoming | 260,543 | 325,679 | 65,136 |
| **TOTALS** | $12,841,423 | $16,051,785 | $3,210,362 |

Data Source: School Finance Division, West Virginia Department of Education.

## TABLE 34.

County Boards of Education. Unreserved Deficit Fund Balances.
Fiscal Years 1990-1995

| County | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 |
|---|---|---|---|---|---|---|
| 1. Barbour | ——— | (3,978) | (46,820) | ——— | ——— | ——— |
| 2. Berkeley | (2,422,526) | ——— | ——— | ——— | ——— | ——— |
| 3. Boone | ——— | ——— | ——— | (229,639) | ——— | ——— |
| 4. Braxton | ——— | ——— | ——— | (36,508) | (331,067) | (431,974) |
| 5. Brooke | ——— | ——— | ——— | ——— | ——— | ——— |
| 6. Cabell | ——— | ——— | ——— | ——— | ——— | ——— |
| 7. Calhoun | ——— | (13,535) | ——— | ——— | ——— | ——— |
| 8. Clay | (45,559) | (14,451) | (22,766) | (253,109) | (199,629) | (214,171) |
| 9. Doddridge | ——— | ——— | ——— | (98,366) | (201,395) | ——— |
| 10. Fayette | ——— | ——— | ——— | ——— | ——— | ——— |
| 11. Gilmer | ——— | ——— | ——— | (26,960) | ——— | ——— |
| 12. Grant | ——— | ——— | ——— | ——— | (138,335) | (119,799) |
| 13. Greenbrier | ——— | ——— | (423,232) | (739,828) | (637,891) | ——— |
| 14. Hampshire | ——— | ——— | ——— | (81,917) | ——— | ——— |
| 15. Hancock | ——— | ——— | ——— | ——— | ——— | ——— |
| 16. Hardy | ——— | ——— | ——— | (19,292) | (214,169) | (94,360) |
| 17. Harrison | ——— | (169,458) | ——— | ——— | (638,792) | (757,689) |
| 18. Jackson | ——— | ——— | ——— | ——— | ——— | ——— |
| 19. Jefferson | ——— | ——— | ——— | ——— | ——— | ——— |
| 20. Kanawha | (2,283,400) | (2,644,585) | (623,696) | (147,389) | ——— | ——— |
| 21. Lewis | ——— | ——— | ——— | ——— | ——— | ——— |
| 22. Lincoln | ——— | ——— | ——— | ——— | (110,597) | (200,993) |
| 23. Logan | ——— | (7,497) | (200,094) | ——— | ——— | ——— |
| 24. Marion | ——— | ——— | ——— | ——— | ——— | ——— |
| 25. Marshall | ——— | ——— | ——— | ——— | ——— | ——— |
| 26. Mason | ——— | ——— | ——— | ——— | (39,866) | ——— |
| 27. Mercer | ——— | (23,681) | (859,392) | ——— | ——— | ——— |
| 28. Mineral | ——— | ——— | ——— | ——— | ——— | ——— |
| 29. Mingo | ——— | ——— | ——— | ——— | (1,940,640) | (3,910,836) |
| 30. Monongalia | ——— | ——— | ——— | ——— | ——— | ——— |
| 31. Monroe | ——— | ——— | ——— | ——— | (117,769) | (362,573) |
| 32. Morgan | ——— | ——— | ——— | ——— | ——— | ——— |
| 33. McDowell | ——— | ——— | ——— | ——— | ——— | ——— |
| 34. Nicholas | ——— | ——— | (33,432) | (564,105) | (131,310) | (314,728) |
| 35. Ohio | ——— | ——— | ——— | ——— | ——— | ——— |
| 36. Pendleton | ——— | ——— | ——— | (164,038) | (267,752) | (167,135) |
| 37. Pleasants | ——— | ——— | ——— | ——— | ——— | ——— |
| 38. Pocahontas | ——— | ——— | ——— | ——— | ——— | ——— |
| 39. Preston | ——— | ——— | ——— | (106,212) | ——— | ——— |
| 40. Putnam | ——— | ——— | ——— | ——— | ——— | ——— |
| 41. Raleigh | ——— | ——— | (63,798) | ——— | ——— | ——— |
| 42. Randolph | ——— | ——— | ——— | ——— | (416,836) | (516,905) |
| 43. Ritchie | ——— | ——— | ——— | ——— | ——— | (197,133) |
| 44. Roane | ——— | ——— | ——— | ——— | ——— | (16,753) |
| 45. Summers | ——— | (250,344) | (258,974) | (373,899) | (81,729) | (281,951) |
| 46. Taylor | (484,058) | (860,729) | (90,484) | ——— | ——— | ——— |
| 47. Tucker | ——— | (187,151) | (30,614) | ——— | (49,675) | (96,759) |
| 48. Tyler | ——— | ——— | ——— | ——— | ——— | ——— |
| 49. Upshur | ——— | ——— | ——— | ——— | ——— | ——— |
| 50. Wayne | ——— | ——— | ——— | ——— | ——— | ——— |
| 51. Webster | ——— | (87,847) | (331,307) | ——— | (238,927) | (273,826) |
| 52. Wetzel | ——— | ——— | ——— | ——— | ——— | ——— |
| 53. Wirt | ——— | ——— | ——— | ——— | ——— | ——— |
| 54. Wood | ——— | ——— | (662,300) | (1,597,034) | ——— | ——— |
| 55. Wyoming | (562,353) | (736,936) | (695,299) | ——— | ——— | ——— |

Note: FY 1990-94 amounts are from Audited Financial Statements. The FY 1995 totals are from Unaudited Statements and may change when audited figures become available.

## GLOSSARY OF TERMS

**Adjusted Enrollment** - The net enrollment plus twice the number of pupils enrolled for special education, including exceptional gifted, plus the number of pupils in grades nine through twelve enrolled for honors, advanced placement and gifted programs. No pupil may be counted more than three times for the purpose of determining adjusted enrollment.

**Local Share** - This is the amount of property tax revenue which is produced by levies, at specified rates, on all real property located in a county. Local share, therefore, represents the county's contribution to education costs on the basis of the value of its real property. State funding is provided to each county in an amount equal to the difference between the basic foundation program allowances and the local share.

**Master Plan for Public Education** - As a result of the class action suit filed in Kanawha County in 1975 and the subsequent Circuit Court decision, West Virginia's school financing system was found to be inadequate. A major response to the opinion was the development of and acceptance by the Court of a "Master Plan for Public Education," which was formally accepted for implementation on March 4, 1983. The plan was formulated by a committee of public and private sector representatives and contains detailed standards designed to raise the level of West Virginia's education system to satisfy the constitutionally adequate requirements as set forth by the Circuit Court. The Master Plan recommended a 17-year implementation schedule to bring the education system up to thorough and efficient standards; however, in its final order the Circuit Court stated it should be implemented at the earliest practicable time.

**Net Enrollment** - The number of pupils enrolled in special education programs, kindergarten programs and grades one to twelve, inclusive, of the public schools of the county. It also includes certified adults enrolled in regular secondary vocational programs.

**Property Tax Excess Levy** - As provided for in West Virginia's Constitution (Article X, section 10), counties are authorized to increase, by as much as 100 percent, the maximum levy rates allowable for public schools. These increases are called excess levies and they must be approved by a majority vote. They are valid for up to five years. The excess levy revenues are not included as part of the local share of the basic foundation program and are not equalized. This means that, to the extent a county has an excess levy in effect, it does not share the additional money generated with the other counties.

**Property Tax Reappraisal Program** - Beginning July 1, 1993 and thereafter, the assessed valuation of all property was required to be 60 percent of the true and actual market value. The 60 percent level was achieved over a three year, phase-in period during which all properties in the state were reevaluated for property tax purposes.

**Public School Support Program** - Commonly referred to as the "State Aid Funding Formula" or **"School Aid Formula,"** the basic foundation program consists of the total computed costs (allowances) for each of the following seven categories: (1) professional educators, (2) service personnel, (3) fixed charges, (4) transportation costs, (5) administrative costs, (6) other current expenses, substitute employees and faculty senates and (7) improvement of instructional programs.

**School Building Authority** - The state agency was established in 1988 for the purpose of providing funds for the construction and maintenance of school facilities to meet the educational needs of

the people of West Virginia in an efficient and economical manner.

**Sparsely Populated** - Those counties with 10 students or fewer per square mile of land area, based on 1994-1995 enrollment data, are considered to be sparsely populated.

**Unfunded Mandates** - Program costs which counties must provide without receiving explicit funding from the School Aid Formula are commonly referred to as unfunded mandates. Examples of these include full day kindergarten, some retirement system contributions and fire marshall fees.

## About the West Virginia Education Fund

The West Virginia Education Fund is distinguished as the nation's first statewide education fund, founded in 1983 as a catalyst for private sector involvement in public school improvement. Its programs share a single focus: to assure that quality public school education is available to all children in West Virginia.

The West Virginia Education Fund accomplishes its mission by promoting cooperation and communication between the public schools and private sector, recognizing and encouraging excellence and innovation in teaching and the learning process, providing students and teachers with a realistic picture of the world of work and better understanding of the preparation needed for employment and providing understanding and data regarding critical education issues in West Virginia.

Because of its widely diverse and successful programs, the Education Fund is uniquely positioned to provide leadership in planning and carrying out systemic education reform initiatives. **The West Virginia Business and Education Alliance**, an affiliate of the national Business Roundtable, has provided training, networking, recognition and awards for Local School Improvement Councils. Additionally, the Alliance funded a study which examined what West Virginia's employers and higher education institutions expect students to know and be able to do when they graduate from high school.

Over 90 percent of the schools in the state are currently linked with business or community organizations as partners. The **Partnerships in Education Program** was initiated by the Fund and is nurtured on a continuing basis through training, shared examples and guidance. The goal of the program is to develop a mutually beneficial relationship and develop partnership goals set collectively by the business and school.

The **Education Policy Research Institute** at the Fund provides in-depth data on public education issues and is viewed as an unbiased, reliable source of information to be used in planning and decision making. The program officer has made presentations to legislative leadership and to legislative education oversight committees, conducted training sessions for county boards of education and spoken to many civic organizations on published studies. Research projects to date have investigated equitable school funding and effective elementary schools.

**Read Aloud West Virginia**, a volunteer program designed to develop lifetime readers by instilling a love of reading in children, is establishing county organizations to support Read Aloud activities in each of the 55 counties. Training and materials are provided for members of these county groups.

Teacher confidence in the Education Fund has been developed over the years through the **Minigrants for Classroom Projects Program**. Minigrants are small, competitive grants awarded to teachers in support of their innovative projects that directly involve and affect students and for innovative ideas for which no public funds are available. "Day-On-Campus" funding, for elementary and middle school student tours of college campuses, has contributed to awareness of higher education opportunities in West Virginia. Other elements of the **College Bound Program** include a scholarship directory and a computerized college catalog for students. The emphasis of this program is to increase the level of college attendance in West Virginia.

The effect of the Education Fund on the public schools in West Virginia has been significant. The results are greater public involvement in schools, reduced isolation of the schools from their communities, enhanced learning experiences for the children in the schools and increased college attendance.

The Educations Fund's efforts are financed through contributions from business and industry, individuals and foundations.

**West Virginia Education Fund**

The Nation's First Statewide Education Fund

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